

AST INSTRUCTION No. 65

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F.No. SW/3/9/2007-08/-DIT(S)

Dated: 10/03/2008

To,

The Chief Commissioner of Income-tax (By Name)

Ahmedabad/ Allahabad/ Amritsar/ Bangalore/ Baroda/ Bhopal/ Bhubaneswar/
Bareilly/ Chandigarh/ Chennai/ Cochin/ Coimbatore/ Dehradun/ Delhi/
Durgapur/ Guwahati/ Hubli/ Hyderabad/ Indore/ Jaipur/Jalpaiguri /Jodhpur/
Kanpur/ Kolkatta/ Lucknow/ Ludhiana/ Madurai/ Meerut/ Mumbai/ Nagpur/
Nashik/ Panaji/ Panchkula/ Patna/ Pune/ Raipur/ Rajkot/ Ranchi/ Shimla/
Shillong/ Surat/ Thane/ Trichy/ Trivandrum/ Udaipur/ Vishakhapatnam; and

The Commissioner of Income-tax (By Name)

Agra/ Bikaner/ Calicut/ Dhanbad/ Gandhinagar/ Gwalior/ Jabalpur/ Jalandhar/
Kolhapur/ Muzzaffarpur/ Mysore/ Patiala/ Rohtak/ Sambalpur/ Varanasi/
Vijaywada/ Delhi (CO)/ Mumbai (CO)/ Chennai (CO)/ Ahmedabad (CO)/ Bangalore
(CO)/ Bhopal (CO)/ Bhubaneswar (CO)/ Kolkatta (CO)/ Cochin(CO)/ Chandigarh
(CO)/ Hyderabad (CO)/ Jaipur (CO)/ Kanpur (CO)/ Patna (CO)/ Pune (CO)/
Guhawati (CO).

**Subject: AST Software for Form Nos. ITR 4, ITR 5 and ITR 6 filed for
AY 2007-08 - Reg.**

Sir/Madam,

A functionality to process returns filed on ITR-4, ITR-5, and ITR-6 for 2007-08 is being released by AST Instruction. Earlier, for form no. ITR 4, an interim solution to process on 2D platform was provided vide AST Instruction No. 62. Henceforth, all ITR-4 forms should be processed on new software which captures all the fields in the return. Returns already entered on 2D platform may be processed on the old software. The facility to process ITR-4 on 2D platform shall be withdrawn shortly.

2. The salient features of present release are as under:-

- Processing of e-filed & non-e-filed ITR-4 & 5 and e-filed ITR-6 returns
- Simplifications of TDS matching procedure.
- Use of Color Codes for better resolution and ease.

3. All RCCs may, therefore, download all files in binary mode from the server 128.91.16.240 using the user-id : astusr password : astusr. The directory name is: /home2/ast/ast2007-08/version8. The file **AST01R78.FMX** has to be executed by the data base administrator only on RCC data base. Before execution, DBA has to connect with NCC database. DBA must take back-up of the existing Database at

RCC. In case of any 'E' type error, the same may be informed to this Directorate with complete details of the error message.

4. On successful completion of the above procedure, DBA may intimate the same to this Directorate. In case of any problem faced in implementing the above instruction Shri Bhartendu Dobriyal, Deputy Director (Systems) may kindly be contacted at Tel. No. 23528885.
5. A soft copy of this instruction and earlier instructions has been placed at the NCC and I taxnet server. The same may be downloaded by the RCC and provided to all Assessing Officers.
6. This instruction also contains details of various validations, computation rules and logics given in Annexure A, B and C. The AOs may find time to go through the same & offer their valuable suggestions to further improve upon the software.

Yours faithfully,

(Harish Kumar)
DIT(Systems)-III
New Delhi

For any clarification, you may also call Sh Amal Garg- 23593100, Sh P V Gupta - 23676440,

Sh. Bhartendu Dobriyal, Tel. No. 23528885

Enclosed:

Annexure A

Annexure B

Annexure C

Copy to:

1. P.P.S. to Member (Leg & Comp.), Member (IT), & Member(R) CBDT for information
2. DGIT (Systems) New Delhi for information.
3. The Senior most Technical Person (By Name) at Computer Centres - Agra/ Ahmedabad/ Allahabad/ Amritsar/ Bangalore/ Baroda/ Bhopal/ Bhubaneshwar/ Chennai/ Cochin/ Coimbatore/ Delhi/ Hyderabad/ Jabalpur/ Jaipur/ Jalandhar/ Jodhpur/ Kanpur/ Kolhapur/ Kolkatta/ Lucknow/ Madurai/ Meerut/ Mumbai/ Nagpur/ Nashik/ Patna/ Patiala/ Pune/ Rajkot/ Ranchi/ Rohtak/ Shillong/ Surat/ Trivandrum/ and Vishakhapatnam for information and necessary action

(Harish Kumar)

Annexure A

**AST Software for
Form Nos. ITR 4, ITR 5 and ITR 6 filed
For AY 2007-08**

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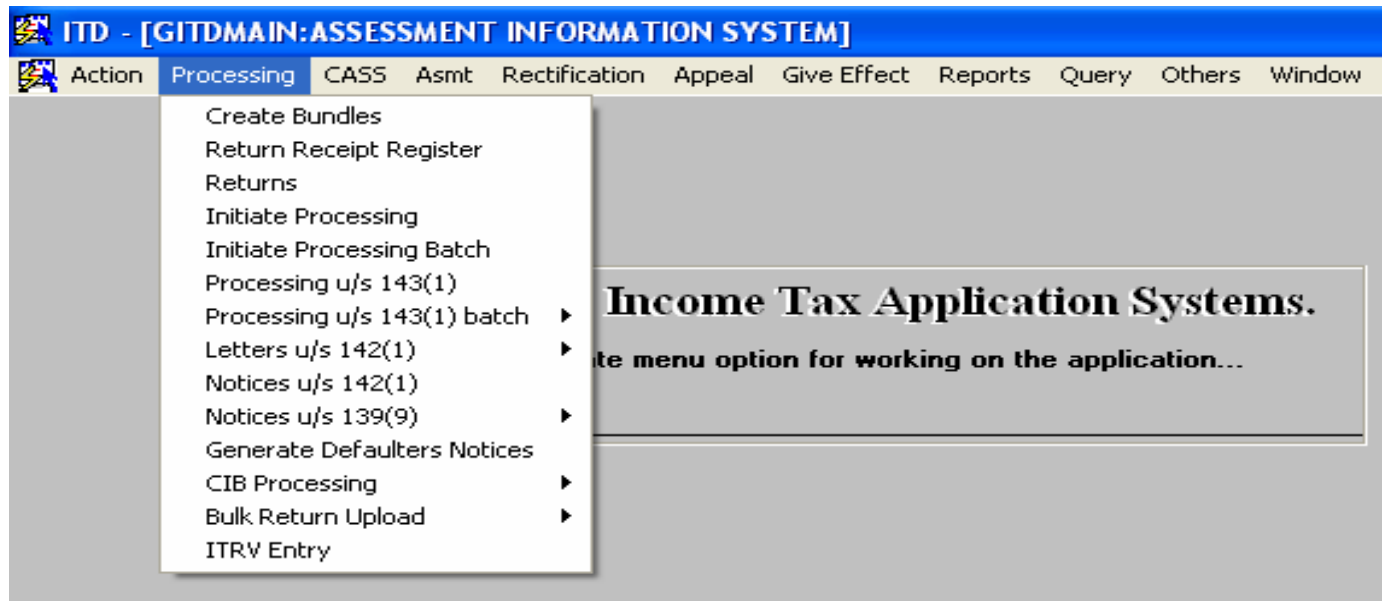
1 Processing

Following processes will be used to enter/capture Return details for form types ITR-4, ITR-5 and ITR-6 for A.Y. 2007-08 in the system and process them.

This module is used for processing of returns filed by Assessee. It has the following options:-

1. Create Bundles
2. Return Receipt Register
3. Returns
4. Initiate Processing
5. Initiate Processing Batch
6. Processing u/s 143(1)
7. Processing u/s 143(1) batch
8. Letters u/s 142(1)
9. Notices u/s 142(1)
10. Notices u/s 139(9)
11. Generate Defaulters Notices
12. CIB Processing
13. Bulk Return Upload
14. ITRV Entry

Following screen will appear after clicking the 'Processing' option



Screen 1 AST Processing Menu Screen

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Each of the above options is discussed in the following sections.

1.1 Create Bundles

AO will follow the existing process to create bundles required for processing of the returns filed by the Assessee.

1.2 Return Receipt Register (RRR)

The existing process will be used for brief entry of manual returns submitted by the Assessee. An entry will be made by the user in the return receipt register.

1.3 Data Entry of Manual Returns for ITR-4, ITR-5

This process is used to enter Return details (from the acknowledgment sheet) in the system. These details include Return Receipt Register details also. Only arithmetic and range-overflow checks are done in this process. No calculation checks or payment matching is done at this stage. New return entry process has been created to handle the return entry for manual returns filed on the ITR 4, ITR 5.

1.3.1 How to start – Data Entry (Modified Procedure)

The following steps are required to be followed:

1. On accessing the SMRETURN Data Entry Screen, the following information will be displayed:
 - a. AO Code
 - b. Receipt Year (Default value will be equal to Current Assessment Year e.g. 2007-08)
 - c. Assessment Year (Default value will be equal to Current Assessment Year e.g. 2007-08)
2. User will enter the Bundle Number and Acknowledgment Number.
3. Return Type (ITR-4, ITR-5 or ITR-6) will be selected using a drop down list. The entry of this field is mandatory. The following warning message will be displayed: “The Form Type is being changed. Any Information entered so far will be lost. “

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Screen 2: displaying the message when form type is changed

4. If the AO selects CANCEL, the data entry for ITR 4 and ITR 5 will be cancelled.
5. If the AO selects OK, control will automatically be transferred to Page 1 for the selected form type to SMITFRM4 (for ITR-4), SMITFRM5 (for ITR-5) and SMITFRM6 (for ITR-6)

1.3.2 How to start – Data Entry (New Procedure)

1. The following information will be displayed (values are automatically received from SMRETURN, see below):
 - a. AO Code
 - b. Receipt Year (Default value will be equal to Current Assessment Year i.e. 2007-08)
 - c. Bundle Number
 - d. Acknowledgment Number
 - e. Assessment Year (Default value will be equal to Current Assessment Year i.e. 2007-08)
 - f. Return Type (Value will be set to return type selected (viz. ITR 4, ITR 5)).

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- This program will allow addition, modification; deletion of Assessee provided return details for ITR-4 and ITR-5 by the Data Entry Operator in the RCC. User can update the Bundle Number and Acknowledgment Number. Data Entry is done for Part-A followed by Part-B and the Schedules, in that order.

Sample Screen layout showing Page 1 Data Entry form for ITR 4 is displayed below:

The screenshot displays the 'ITD - [SMITFRM4:RETURN ACKNOWLEDGEMENT SHEET]' application window. The interface includes a menu bar (Action, Edit, Field, Record, Query, Help, Window) and a toolbar with various icons. Below the menu is a navigation bar with tabs: More, Back, Assessee dtl, Mismatch Report, Bank dtl, TDS Pymnts, Prepaid Taxes, Covered U/s 119(2), Tax Audit, and GoTo. The main form area contains the following fields and controls:

- AO Code: DEL, C, 1, 1, Rcpt Yr: 2007, 08, Bndl No: 0, 1, Ack. No.: 2000, Ast Yr: 2007, 08, Reviewed:
- PAN: AAACA0038M, Name: M/S ANSHU PVT LTD, Change in addr.: U/s: 119(2), Return: ITR4, Digitally Signed:
- (O)Original/ (R)evised: Original, Rcpt No.: 1000, Dt of org filing: 12/07/2007, Employer Category: Residence in India: 1,
- Section: 139, Status: 1, Date filed: 12/06/2007, Date Due: 31/10/2007, In Time:
- E-filing Ack No: , E-filing Date: , Valid: , Remarks:

The 'PartA-Gen' section is expanded to show 'General' information:

- Flat / Door / Block No: aDFGDSG, Name of Premises / Building / Village: 8
- Road / Street / Post Office: , Area / Locality: , Date of birth (DD/MM/YYYY): 30/09/0007
- Town/City/District: 666, State: 20, Pin Code: , Sex (Select):
- Email id: , (STD code)-Phone Number:

Screen 3 : Page 1 Data Entry form for ITR 4

Sample Screen layout showing Part-B Data Entry form for ITR 4 is displayed below:

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ITD - [SMITFRM4:RETURN ACKNOWLEDGEMENT SHEET]

Action Edit Field Record Query Help Window

More Back Assessee dtl Mismatch Report Bank dtl TDS Pymnts Prepaid Taxes Covered U/s 119(2) Tax Audit GoTo

AO Code DEL C 1 1 Rcpt Yr 2007 08 Bndl No 0 1 Ack. No. 2000 Ast Yr 2007 08 Reviewed

PAN AAACA0038M Name M/S ANSHU PVT LTD Change in addr. U/s 119(2) Return ITR4 Digitally Signed

Part B-TI Computation of Total Income

		As Per Assessee	As Per System
TOTAL INCOME			
1. Salaries	Sch-S		
2. Income from House Property	Sch-HP		
3. Profits and gains from business or profession			
i Profit and gains from business other than speculative business	Sch-BP		
ii Profit and gains from speculative business	Sch-BP		555
iii Total (3i + 3ii)			
4. Capital gains			
a Short term			
i Short term (u/s 111A)	Sch-CG		105550
ii Short term (others)	Sch-CG		1000
iii Total (4i + 4ii)			555
b Long term	Sch-CG		600
c Total capital gain (4a+iii + 4b)			555
5. Income from Other Sources			
a from sources other than from owning race horses	Sch-OS		

Screen 4 : Part-B Data Entry form for ITR 4 Screen Layout

Sample Screen layout showing Schedule DPM for ITR 4 is displayed below:

Schedule DPM

Schedule DPM: Depreciation on Plant and Machinery

1 Block of Assets Plant and machinery	Plant And Machinery						
	15	30	40	50	60	80	100
2 Rate (%)	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
3 Written down value on the first day of previous year	7	1	2	2			2
4 Additions for a period of 180 days or more in the previous year	7	2	44				
5 Consideration or other realization during the previous year out of 3 or 4	7	3	55				
6 Amount on which depreciation at full rate to be allowed (3 + 4 - 5)	7	4	66				
7 Additions for a period of less than 180 days in the previous year	7	4	22			88	
8 Consideration or other realizations during the year out of 7	7	5	33			998	
9 Amount on which depreciation at half rate to be allowed (7-8)	7	5				41	454
10 Depreciation on 6 at full rate	7	6				10	12
11 Depreciation on 9 at half rate	7	6				22	2
12 Additional depreciation, if any, on 4	7	76				33	1
13 Additional depreciation, if any, on 7	7	7				20	2
14 Total depreciation* (10+11+12+13)	7	78				445	1
15 Expenditure incurred in connection with transfer of asset/ assets	7	8				55	212
16 Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -15)	7	89				4445	1
17 Written down value on the last day of previous year* (6+ 9 -14)	7	89					

More Back Close Print

Screen 5: Schedule DPM Screen Layout for ITR 4

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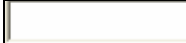

3. After the data entry for return is completed, it can be saved by clicking on SAVE button.

1.3.3 Navigation on Data Entry Screen

1. Part A and Part B of Return Forms use a scrollbar.
2. Each Schedule is displayed on a separate canvas.
3. The navigation between Part A, Part B and from one Schedule to another would be through the following methods:
 - a. Use of TAB key to move from one field to next field on any Schedule. On using TAB key on the last field of a Schedule, the cursor will move to the first field in the next Schedule in sequence. On using BACKTAB (Shift +Tab) key on the first field of a Schedule, the cursor will move to the last field in the previous Schedule in sequence.
 - b. To enter the details for any Schedule directly, the user can use the buttons provided on Part B or use the Go to Schedule Dropdown List in the Form header.

1.3.4 Colour Coding Scheme on Data Entry Screen for A.Y. 2007-08

Color Coding Scheme that has been followed for all canvases in the Data Entry screen for A.Y. 2007-08 is:

	Implementation
LABELS (TEXT)	
Mandatory fields	Red Colored Labels
Optional fields not calculated in e-filing Excel utility	Black Colored Labels
Auto Calculated fields on e-filing Excel Utility	Blue Colored Labels
DATA FIELDS	
Enterable fields used to capture assessee provided values (in left column) (Refer Part-B Data Entry form for ITR 4 Screen Layout)	 DARKER GREEN Color
Auto Calculated fields on e-filing Excel Utility (Refer Part-B Data Entry form for ITR 4 Screen Layout)	 BLUE Color (To differentiate from normal enterable fields)
Display only of System Calculated fields from Schedules which are being validated against Part-B (Refer Part-B Data Entry form for ITR 4 Screen Layout)	 WHITE Color
To show enterable field used for computation contrasting against Green fields used for normal data entry (Refer	 YELLOW Color

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	Implementation
Schedule DPM Screen Layout)	
To show mismatch between entered and system calculated values e.g. mismatch between Part-B and System Calculated fields from Schedules (Refer Screen layout highlighting Error fields)	<div style="border: 1px solid black; width: 50px; height: 15px; background-color: #f08080; margin: 0 auto;"></div> 20000 RED Color
Messages	Black Text (as currently implemented)

ITD - [SMITFRM4:RETURN ACKNOWLEDGEMENT SHEET]

Action Edit Field Record Query Help Window

More Back Assessee dtl Mismatch Report Bank dtl TDS Pymnts Prepaid Taxes Covered U/s 119(2) Tax Audit GoTo

AO Code DEL C 1 1 Rcpt Yr 2007 08 Bndl No 0 1 Ack. No. 2000 Ast Yr 2007 08 Reviewed

PAN AAACA0038M Name M/S ANSHU PVT LTD Change in addr. U/s 119(2) Return ITR4 Digitally Signed

3. Profits and gains from business or profession		
i Profit and gains from business other than speculative business	Sch-BP	
ii Profit and gains from speculative business	Sch-BP	555
iii Total (3i + 3ii)		
4. Capital gains		
a Short term		
i Short term (u/s 111A)	Sch-CG	105550
ii Short term (others)	Sch-CG	1000
iii Total (4i + 4ii)		555
b Long term	Sch-CG	600
c Total capital gain (4a + 4b)		555
5. Income from Other Sources		
a from sources other than from owning race horses	Sch-OS	
b from owning race horses	Sch-OS	555
c Total (a + b)		555
6. Total (1+2+3iii+4c+5c)		555
7. Losses of current year to be set off against 6	Sch-CYLA	
8. Balance after set off current year losses (6-7)		

Screen 6: Screen layout highlighting Error fields

Processing

The Processing will be carried on in two steps which are as follows.

1.4 Initiate Processing

Initiate Processing: - This will be used for initiation of processing return wise of particular bundle number and assessment year. It creates proceedings, Assessment order, Adjustments, Notional return for each return corresponding to one bundle. The existing process of 'Initiation of Processing' for the remaining forms remains the same. (Refer Program ID: SMALCBND in Annexure B)

1.5 Initiate Processing Batch

Initiate Processing Batch: - This will be used for initiation of processing batch wise of particular bundle number and assessment year. It creates proceedings, Assessment order, Adjustments, Notional return for each return corresponding to one bundle. The existing process of 'Initiation of Processing' for the remaining forms remains the same. (Refer Program ID: SBALCBND in Annexure B)

1.6 Processing u/s 143(1)

Processing u/s 143(1): - This will be used after initiate processing to start processing u/s 143(1) return wise. (Refer Program ID: SMPROC in Annexure B)

FBT processing will execute after the AO has started processing u/s 143(1) in SMPROC screen and clicked on the FBT Processing Button on the SMREGDMD Screen. This program will calculate FB tax based on FBT return details submitted by the Assessee applicable for particular assessment year.

1.6.1 Compute demand/refund

This process computes gross tax payable, net tax payable/refund due and then prints intimation sheet u/s 143(1), explanatory sheet, Challan/refund voucher. This print process does the posting of gross tax payable to IRLA and also, refund amount as per the refund voucher in case of refund. Posting of TDS/TCS to IRLA is also done by AST.

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1.7 Processing u/s 143(1) batch

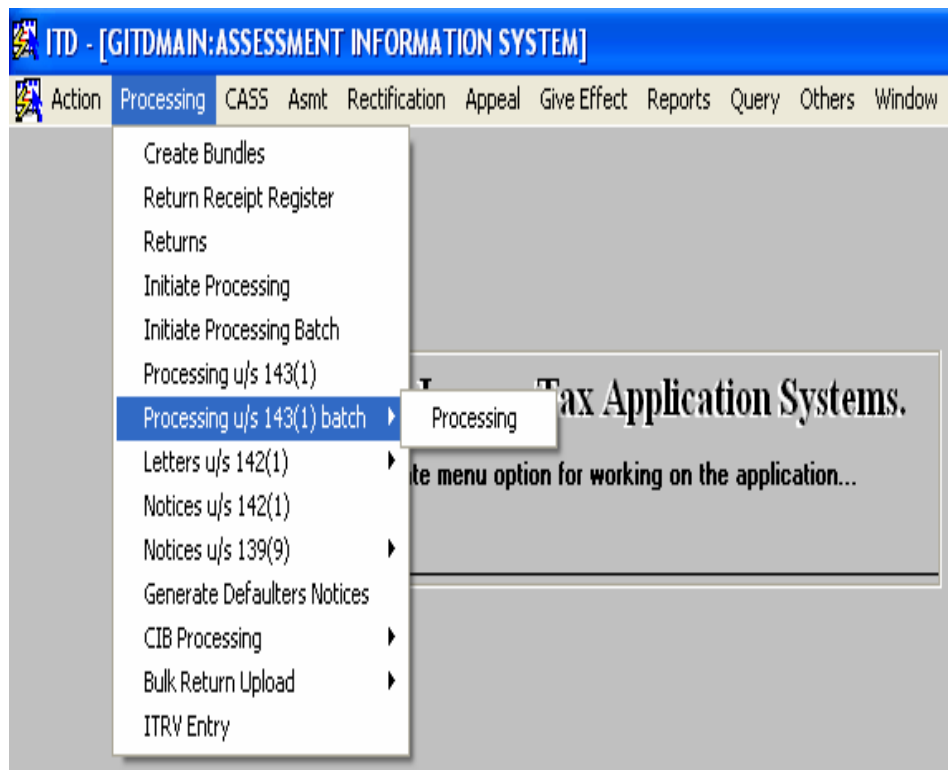
Processing u/s 143(1) batch: - this will be used after initiate processing to start processing u/s 143(1) batch wise. (Refer Program ID: SM143BAT in Annexure B).

FBT processing will execute after the AO has started processing u/s 143(1) in SMPROC screen and clicked on the FBT Processing Button on the SMREGDMD Screen. This program will calculate FB tax based on FBT return details submitted by the Assessee applicable for particular assessment year.

This field has one sub-division which is :

- Processing

The screen will be shown like this:-



Screen 7 : Screen showing the Processing Menu

1.7.1 Compute demand/refund

This process computes gross tax payable, net tax payable/refund due and then prints intimation sheet u/s 143(1), explanatory sheet, Challan/refund voucher. This print process does the posting of gross tax payable to IRLA and also, refund amount as per the refund voucher in case of refund. Posting of TDS/TCS to IRLA is also done by AST.

2 E-filed Returns

1. The E-filing of returns for corporate assesseees and firms covered by the section 44AB for A.Y. 2007-08, has been made mandatory. These returns have been filed in newly designed ITR-5 and ITR-6.
2. The existing procedure of acquiring e-returns by the DAO has been dispensed with. All e-returns for A. Y. 2007-08 shall automatically travel to the account of respective AOs as per the PAN-AIS database. The AOs/DAOs will no longer be required to acquire e-returns. As the returns are directly reaching the AOs, there would be no necessity to appoint DAOs for processing the returns. The jurisdictional AOs at networked stations will process e-returns in the like manner as paper returns. The officers at non-networked stations may either come to RCCs to process e-returns or the CCIT/CIT may assign concurrent jurisdiction to one or more AOs on the network to process e-returns of non networked stations. The CCIT/CIT may decide this matter locally for better administrative convenience.
3. A new functionality has been provided for entering ITR-V forms. The ITR-V form was introduced for A.Y. 2007-08 for authenticating non-digitally signed e-returns. These ITR-V forms are to be entered in the system to validate non-digitally signed e-returns and also to determine their date of filing for the purpose of processing. The procedure is described in detail in the letter dated 20-Dec-2007 on the subject "Process description for transfer of e-returns and processing of ITR-V form for A.Y. 2007-08". Stated briefly, it can be entered either centrally by a nominated officer or by jurisdictional AOs. The CCIT/CIT may also decide the mode of ITR-V entry (i.e. centralized or distributed) locally as per the administrative convenience.
4. The process of migration of electronically filed returns from e filing server to RCCs is proposed to be modified to make it more user friendly. The main features of the process are as under:
 - a. How to start - Creation of Bundle (Existing Procedure)
 - b. The Procedure for Transfer of e>Returns from e-filing server to RCC via NCC in Form no ITR-5 and ITR-6 for A.Y. 2007-08.
 - c. Entry of ITR-V forms at RCC and linking the same with the corresponding e-return.
 - d. Generation of letter to the Assesses to verify submission of ITR-V forms.

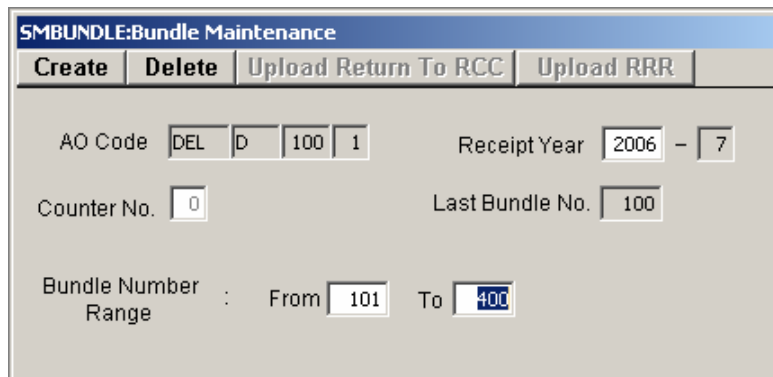
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- e. Processing of the e- returns so transferred.
- f. MIS report regarding status of e-returns / ITR-V processing.
- g. Determining the date of e-filing

2.1 How to start - Creation of Bundle (Existing Procedure)

The first step is to create a bundle number (only for RCC). *(There is no deviation from the old procedure)*

1. Log on to the system in the usual manner
2. Click on AST- Click on processing -Click on Create bundle.
3. The screen looks as under.



The screenshot shows a software interface titled "SMBUNDLE:Bundle Maintenance". It features a menu bar with four options: "Create", "Delete", "Upload Return To RCC", and "Upload RRR". Below the menu bar, there are several input fields and labels:

- AO Code:** A field containing "DEL D 100 1".
- Receipt Year:** A field containing "2006 - 7".
- Counter No.:** A field containing "0".
- Last Bundle No.:** A field containing "100".
- Bundle Number Range:** A label followed by "From" and a field containing "101", then "To" and a field containing "400".

Screen 8 : Screen showing the creation of Bundle

4. Just give in the bundle number for a set of returns. *(This is the old procedure with no change)*

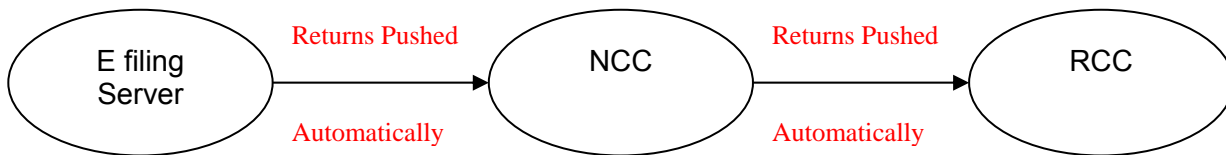
2.1.1 The Procedure for Transfer of e>Returns from e-filing server to RCC via NCC (Push Returns)

1. The procedure for Transfer of e>Returns from e-filing server to RCC via NCC is described in the following paragraphs. As compared to last year i.e. e-returns for AY 2006-2007, following procedural changes are being made:
 - a. The e-return shall automatically flow to the jurisdictional Assessing Officer as per the PAN database. The process of acquiring the return is dispensed with. Thus, for AY 2007-08, the return transfer procedure from NCC to RCC would be similar to digitally signed returns for AY 2006-07. This has been done in order to make the overall process more efficient. The data will now be pushed from E-Filing server to NCC with the help of a new database link.

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- b. The returns for Assessing Officers on network should be processed by jurisdictional Assessing Officers. There would be no need to appoint DAOs for these officers.
- c. For the returns belonging to Assessing Officers not on the network, either the Assessing Officers visit the respective RCC and process the returns themselves or the CCIT may appoint/nominate one officer at the RCC to have concurrent jurisdiction with non-networked officer.
- d. Transfer of e-returns form e-filing server to RCC via NCC for forms ITR 5, and ITR 6.
 - i. The returns shall first be stored at E- filing server from where; it will be automatically pushed to the NCC.
 - ii. From NCC, the returns shall be pushed to RCC as per the PAN jurisdiction. Thus, all the returns shall automatically travel to RCCs where the respective PAN resides.

The flow diagram for the PUSH concept is as under:



2.1.2 Entry of ITR-V forms at RCC and linking the same with the corresponding e-return.

The procedure for Entry of ITR-V forms at RCC and linking the same with the corresponding e-return is described in the letter dated 20-Dec-2007 on the subject “Process description for transfer of e-returns and processing of ITR-V form for A.Y. 2007-08” and will remain the same.

2.1.3 Generation of letter to the Assessesses to verify submission of ITR-V forms.

The procedure for Generation of letter to the Assessesses to verify submission of ITR-V forms is described in the letter dated 20-Dec-2007 on the subject “Process description

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for transfer of e-returns and processing of ITR-V form for A.Y. 2007-08” and will remain the same.

2.1.4 Processing of the e- returns transferred.

The procedure for Generation of letter to the Assesses to verify submission of ITR-V forms is described in the letter dated 20-Dec-2007 on the subject “Process description for transfer of e-returns and processing of ITR-V form for A.Y. 2007-08” and will remain the same. Refer Annexure B for Processing details.

2.1.5 MIS report regarding status of e-returns / ITR-V processing.

The procedure for MIS report regarding status of e-returns / ITR-V processing is described in the letter dated 20-Dec-2007 on the subject “Process description for transfer of e-returns and processing of ITR-V form for A.Y. 2007-08” and will remain the same.

2.1.6 Determining the date of filing of e-returns:

The conditions for determining the date of filing of e-returns for A.Y. 2007-08 are as mentioned below:

- a. The Due date for receipt of e-returns for ITR-4 is 31st Jul 2007 and for ITR-5 and ITR-6 is 31st Oct 2007.
- b. ITR-V will be filed by the assessee within 15 days from the date of uploading of data. In that case, the date of transmission of data shall be treated as the date of furnishing the return. If ITR-V is furnished after 15 days, the date of filing ITR-V will be treated as the date of furnishing of the return. In case, no ITR-V is filed, it will be deemed that no return has been furnished.
- c. In case, return is furnished under digitally signature, no ITR-V is required and the date of uploading of data shall be treated as the date of furnishing of the return.
- d. A.O. will be able to override the date of ITR-V submission, if the 15th day for ITR-V submission happens to be a holiday.

3 Initiation of Review -Actual working

The review process has been modified for A.Y. 2007-08 by introduction of color coding scheme as described in Data Entry Section above.

1. At the time of data entry, no field level validations will be performed except for mandatory fields. However, the validations can be executed when the “Reviewed” flag is checked and the Return data has been saved.
2. System Calculated values as per the schedule are shown in WHITE color on Part-B.

At first, validations are executed on click of Close button for all schedules, one by one.

In case, the system calculated value in the schedule does not match the Part – B value/ assessee provided value,

- (i) The color of Part – B value/ assessee provided value is changed to RED. A warning message will be displayed.
- (ii) If AO selects CANCEL option, the cursor will move to the corresponding total field in the Schedule. AO, at his discretion, can make changes to the core fields in Schedule to result in corrected system calculation. AO cannot proceed until he clicks on OK button. On selection of OK, the next validation will be fired.

On execution of all validations on the Schedule, the cursor will, then, move to the highlighted field in Part-B to allow the AO to make changes, if any Part – B values will be used for tax computation.. After the validation for all schedules is completed, the validations for complete return are executed again on click of SAVE button, thus, providing the AO an opportunity to correct mistakes missed out, if any.

3. System will also allow the returns received from e-filing server to be displayed / modified. In case the Assessing Officer modifies a digitally signed return received from e-filing, system will show a warning message at the time of saving the changes.

4 Claim of TDS/TCS

4.1 SMTDSPAY

- 4.1.1 Select 'Processing u/s 143(1) which is in 'Processing' menu of AST Menu. Now Query for the return for which you want to view the information. Click on the button "Adjustments & Demand".

The screenshot shows the ITD - [SMPROC:Processing] application window. The menu bar includes Action, Edit, Field, Record, Query, Help, and Window. The toolbar contains various icons for navigation and editing. The main interface has several tabs: Return Details, All Returns, Hold, Hold Details, Adjustments & Demand, FBT Hold, FBT Hold Details, and FBT Adjustments & Demand. The 'Adjustments & Demand' tab is active, displaying the following information:

Return

Bundle AO Code: DEL C 1 1 | Receipt Year: 2007 - 08 | Bundle Number: 0 1
 Ack No.: 45566 | Assessment Year: 2007 - 08 | Covered u/s 119(2)(b):
 PAN: AAAPL0009N | Name: SHRI KRISHNA MOORTHY LOKANATHAN
 Date Filed: 10/07/2007 | Value of Fringe Benefits:
 Return Income: 123890
 Individual Status: Individual

Processing Details

Date Started: 04/02/2008 | Date Due: 31/03/2008 | Status: Completed | Covered u/s 119(2)(a):
 Section: 143 (1) | Monitored by CIT: | Date Order Passed: 04/02/2008

FBT Processing Details

Date Started: | Date Due: | Status: In Progress | Covered u/s 119(2)(a):
 Section: | Monitored by CIT: | Date Order Passed:

Screen 9 : Screen Adjustments & Demand button on Processing Menu

4.1.2 View TDS claim

To view the TDS details, click on the Details button provided on the SMREGDMD form.

On clicking details button the following screen will be displayed.

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	TDS	TCS	TDS (SAL)
Total no. of entries claimed by assessee	7	6	6
Total amount claimed by assessee	111607	80000	110000

Close

Screen 10 : Summary Details of TDS/TCS/TDS (Sal) details

The above screen will display the summary of all the TDS/TCS/TDS (Sal) entries claimed by the Assessee and also the total amount claimed by the Assessee.

On clicking close button the screen showing details of entries and amount claimed by the Assessee will be shown.

The upper half of the screen shows TDS/TCS details provided by the assessee and the lower half shows the TDS/TCS details as provided by the NSDL. Beneath the screen is the summary of two parts of the screen. The screen is a utility provided to help the assessing officers to allow credit of TDS/TCS payments claimed by the assessee after verifying the same with details provided by NSDL. See screen SMTDSPAY below for AST users.

ITD - [SMTDSPAY:TDS Entries]

PAN AAAPH0057J Ast Year 2007 8 Name SHRI HORSE Address GFDCCV,DELHI

TDS TCS TDS(Sal) Print Report All Print TDS Print TCS Print TDS(Sal) Print NSDL Records

ALL

Details of TDS from income under the head 'Salaries'[Furnish these details on basis of Form16 issued by employer]

SL. NO.	Matching SL. NO.	TAN	Income under head salaries	Gross total Income	Deduction under VI A	Income	Tax Payable	Tax paid by Employer	Posted to IRLA	Credit Flag	Contra Entry
Name		DELB20007B					Total TDS u/s 192(1)	Tax payable/refundable	Contra Seq No	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			378,2ND FLOOR,AGCR ENCLAVE,,NEW DE				21001		Y	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		DELD00014A							Y	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			21,,CENTRAL ZOO,,JODHPUR				5003			<input checked="" type="checkbox"/>	<input type="checkbox"/>
		DELW00002C							Y	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			1,2,CL,CLD,JAL				5001			<input checked="" type="checkbox"/>	<input type="checkbox"/>

TDS Details as provided by NSDL

SL. NO.	Matching SL. NO.	TAN	Nature Of Payment	Section	Date of payment	Amt paid/ credited	Ded. Rate	Tax deducted	Total Allowed credit
Name					Address				Seq. Idnt. No.
									Show Details
									Show Details
									Show Details

Total no. of entries claimed by assessee: 10
 Total amount claimed by assessee: 82511
 Total no. of entries as per NSDL: []
 Total amount as per NSDL: []
 Total no. of matched entries: 0
 Total amount matched: 0
 Total no. of entries for which credit is given: 4
 Total amount for which credit is given: 52006

Screen 11 : SMTDSPAY –TDS details

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To view or change the TCS/TDS/TDS (sal) entries, click on the radio button of TCS/TDS/TDS (sal) on the form, according to the TCS/TDS/TDS (sal) entries displayed, the print button will be enabled correspondingly and other buttons will be disabled.

- 4.1.3 Giving the Credit:** AO has to make a check (Tick) in the check box shown above. If A.O. wishes to give credit to all the claimed TDS entries, he may select the button "SELECT ALL". This process is same for both paper returns and digitally signed returns.

The fields displayed on the above screen are:-

- a. PAN of the Assessee.
- b. Name of the Assessee
- c. Assessment year.
- d. Address of the Assessee.

Upper block of details of TDS/TCS/TDS (Sal) from income under head salaries shows the TDS/TCS/TDS (Sal) details as return filed by the Assessee. Lower block of TDS/TCS/TDS (Sal) details will display the details as provided by the NSDL.

If TDS belongs to government TAN, then the corresponding row will appear in green, otherwise it will appear in white. Matched TDS entries will appear in blue.

4.2 The buttons provided on the screen

Print TDS/TCS/TDS (Sal):- These buttons will be enabled corresponding to TDS/TCS/TDS (Sal) radio button. On clicking these buttons the corresponding report will be generated for matched/unmatched/all TDS entries.

If one selects Matched/Unmatched/All from the drop down menu the Matched/Unmatched/All data will be displayed accordingly in both blocks. By default all data will be displayed.

The matched entries are recognized by matched serial no in both upper and lower screens. When user moves cursor on matched serial no of upper screen (TDS/TCS Block) the entry will be displayed in blue color and the corresponding matched entry(s) will be highlighted in lower screen (NSDL Block) in blue color.

The matched serial no of unmatched entries is null.

If one clicks on "**select All**" button, the credit flag will be marked automatically to the entire valid TANs. If any TAN is invalid then the message "**tan is invalid, credit cannot be given**" will be displayed. And the invalid TAN will be shown in red color.

The matching of TAN will be done from SS_DEDUCTOR_NCC table.

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If any TAN is deleted from the NSDL table, credit will not be given to such TAN on clicking credit flag. The credit will not be given to the TDS entry and message " **tan is deleted by nsdl, credit cannot be given**" will be displayed.

If Govt TANS are present in TDS then a message '**Govt TANS exist in TDS/TDSSAL eligible for giving credits**' will be prompted at the beginning. All the Govt. TANS are displayed in green color.

If total allowed credit amount for TDS without salary or TCS is less than make it 25000/- now for assessment year greater than 2006 exist then a message "**Total amount claimed by assessee in TDS/TCS is less than or equal to 25000, eligible for giving credit**" will be prompted at the beginning.

On clicking the "**Show Details**" button of NSDL block, the details of all the matched entries corresponding to the TAN and matched serial number for that particular pan and assessment year will be displayed as per NSDL.

TDS Details as provided by Assessee		
Matching SL. NO.	TAN	Total Allowed credit

TDS Details as provided by NSDL		
Matching SL. NO.	TAN	Total Allowed credit

Total Allowed Credit by Assessee:

Total No of entries by Assessee:

Total Allowed Credit by NSDL:

Total No of entries by NSDL:

Close

Screen 12 : SMTDSPAY –Show TDS details

4.2.1 To add another TDS entry then you will enter the data and will click on save button to save the data the corresponding data will be saved and matching for the new entry should be done.

The summary of the following records will be displayed on the form:-

- a. Total no. of entries claimed by the Assessee.
- b. Total amount claimed by the Assessee.
- c. Total no. of entries as per NSDL.
- d. Total amount as per NSDL.

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- e. Total no. of matched entries.
- f. Total amount matched.
- g. Total no. of entries for which credit is given.
- h. Total amount for which credit is given

4.3 Claim of Advance Tax & Challan

1. This process of claim of Self Tax & Advance Tax for I Tax, FBT is similar to earlier process. The only difference in these screens a check box has been introduced where A.O. will have to place a 'tick' in the relevant to claim the relevant Challan.
2. Save the above process
3. This process is same for both paper returns and digitally signed returns.

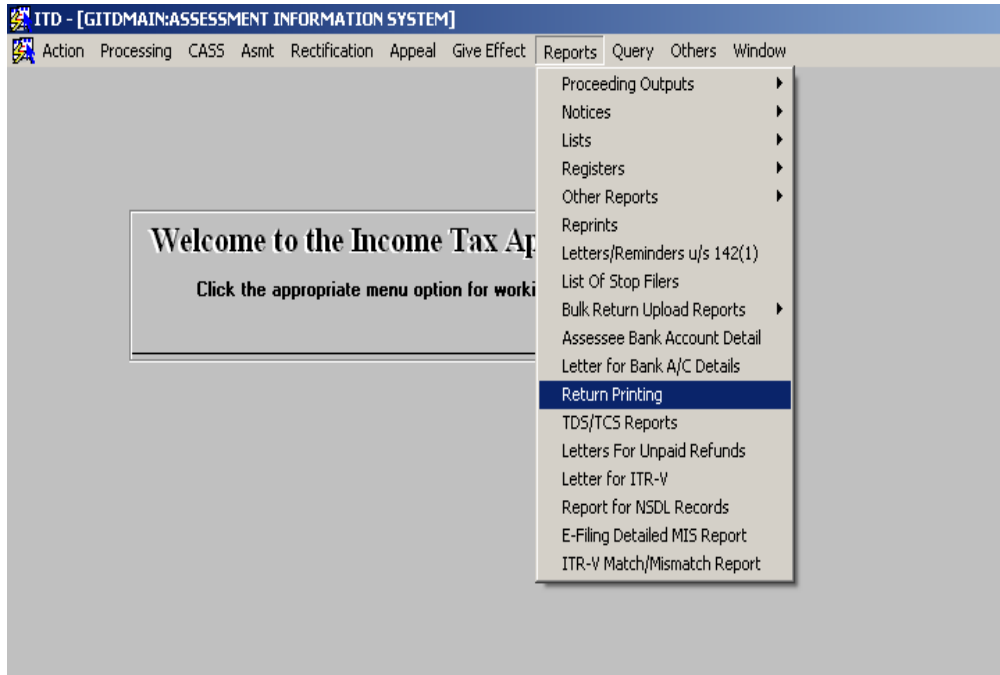
5 REPORTS

This module is used to generate various reports. It has the following options:-

- a. Proceedings Outputs
- b. Notices
- c. Lists
- d. Registers
- e. Other Reports
- f. Reprints
- g. Letters/Reminders u/s 142(1)
- h. List of stop Filers
- i. Bulk Return Upload Reports
- j. Assessee Bank Account Detail
- k. Return Printing
- l. TDS/TCS Reports
- m. Letters For Unpaid Refunds
- n. Letter For ITR-V
- o. Reports for NSDL Records
- p. E-Filing Detailed MIS Records
- q. ITR-V Match/Mismatch Report

In the 'Report' option, no additional submenu is being incorporated. Functionality of all Submenu items would remain same as existing. By clicking 'Reports' option the screen will look like this:-

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Screen 13 : Screen showing the Report Menu

Report Generation Procedure for ITR 4, ITR 5, and ITR 6 is described below:

All schedule reports can be generated through submenu item 'Return' under main menu 'Processing' by clicking 'Print' button located at corresponding Schedule Canvas. Also these reports are generated through 'Return Printing' as shown in figure given below.

A report printing parameter form opens on selecting Return Printing from the above menu. The report printing parameter form is shown as below in screen 10. In this form, PAN, Assessment Year and Form type needs to be entered. On the basis of form type a LOV is opened to show several reports (refer to the screen showing LOV). On click of button for Schedule Report LOV showing the list of reports available in the system is displayed. User can select a particular report through this LOV.

The following figure show sample screen shots to generate report:

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ITD - [SPPRNREP:Return Printing]

Action Edit Field Record Query Help Window

Destination Type: PREVIEWER Destination Name: srectct.ls Preview File: []

Enter the Parameters for the Rectification Receipt :

AO Code : DEL C 1 1

PAN : []

Asmt Yr : []

Form Type : []

Report_SCHD : []

Screen 14 : Report printing parameter Form

ITD - [SPPRNREP:Return Printing]

Action Edit Field Record Query Help Window

Destination Type: PREVIEWER Destination Name: srectct.ls Preview File: []

Enter the Parameters for the Rectification Receipt :

AO Code : DEL C 1 1

PAN : AAACA0038M

Asmt Yr : 2007 08

Form Type : ITR4

Ack No : ALL

Report Sch : []

Find SR%

Cd Desc	Cd Long Desc
SRITR4R	COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-4)
SRITR4DF	CALCULATION - SHEET (ITR-4)
SRITRINT	Intimation Sheet
SRSCH5AL	Details of Income from Salary
SRSCH5HP	Details of Income from House Property
SRSCHBP4	Computation of income from business or profession
SRSCHDPM	Depreciation on Plant and Machinery
SRSCHDOA	Depreciation on other assets
SRSCHDEP	Summary of depreciation on assets
SRSCHDCG	Deemed Capital Gains on sale of depreciable assets
SRSCHE3R	Deduction under section 35
SRSCG44	Capital Gains
SRSCH10S	Income from other sources
SRSCVLA3	Details of Income after set-off of current years losses
SRSBFLA4	Details of Income after Set off of Brought Forward Losses of earlier years
SRSCFL4	Details of Losses to be carried forward to future Years
SRSCH10A	Deduction under section 10A
SRSCH10AA	Deduction under section 10AA
SRSCH10B	Deduction under section 10B
SRSCH10BA	Deduction under section 10BA
SRSCH80G	Details of donations entitled for deduction under section 80G
SRSC80IA	Deductions under section 80-IA
SRSC80IB	Deductions under section 80-IB
SRSC80IC	Deductions under section 80-IC
SRSCHVIA	Deductions under Chapter VI-A
SRSCSTR	Rebate under section 88E
SRSCH5PI	Income of specified persons(spouse, minor child etc) includable in income of the assessee
SRSCH5IR	Income chargeable to Income tax at special rates IB
SRSCHIF3	Information regarding partnership firms in which you are partner
SRSCHE13	Details of Exempt Income (Income not to be included in Total Income)
SRSCHAIR	Other Information (Information relating to Annual Information Return)
SRSCHIT	Details of Advance Tax and Self Assessment Tax Payments of Income-tax
SRSCDS1	Details of Tax Deducted at Source from Salary
SRSCDS2	Details of Tax Deducted at Source on Income
SRSCHTCS	Details of Tax Collected at Source

Screen 15 : Report printing parameter Form showing LOV for Reports

All reports mentioned in above screen are generated by selecting a particular report from the LOV.

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The list of reports for ITR 4, ITR 5 and ITR 6 which can be printed using the parameter form is as under:

S No.	Report ID	Report Description	ITR-4	ITR-5	ITR-6
1	SRITRR4R	Computation of total income and tax thereon	√		
2	SRITRR5R	Computation of total income and tax thereon		√	
3	SRITRR6R	Computation of total income and tax thereon			√
4	SRITR4DF	Calculation sheet	√		
5	SRITR5DF	Calculation sheet		√	
6	SRITR6DF	Calculation sheet			√
7	SRSCHSAL	Salary schedule	√		
8	SRSCHIHP	Income from house property	√	√	√
9	SRSCHDDT	Details of payment of dividend distribution tax			√
10	SRSCHCGA4	Capital gains	√	√	
11	SRSCHCGA6	Capital gains			√
12	SRSCHIOS	Income from other sources	√	√	√
13	SRSCHDOA	Depreciation on other assets	√	√	√
14	SRSCYLA3	Details of income after set off of current year losses	√		
15	SRSCYLA5	Details of income after set off of current year losses		√	√
16	SRSCHDPM	Depreciation on plant and machinery	√	√	√
17	SRSCHBP4	Computation of income from business or profession	√	√	√
18	SRSBFLA4	Statement of set off of unabsorbed losses and allowances brought forward from earlier years	√		
19	SRSBFLA5	Statement of set off of unabsorbed losses and allowances brought forward from earlier years		√	√
20	SRSCCFL4	Details of losses to be carried forward to future years	√	√	√
21	SRSCHVIA	Deductions under chapter via section	√	√	√
22	SRSCHSPI	Income of specified persons includable in income of assessee	√		
23	SRSCHSIR	Income chargeable to income tax at special rates	√	√	√
24	SRSCDDTP	Details of payment of dividend distribution tax			√
25	SRSCHIEI	Details of exempt income	√	√	√
26	SRSCHAIR	Details of annual information return	√		
27	SRSCHIT	Details of Advance Tax and self Assessment Tax Payments of Income-tax	√	√	√
28	SRSCHTDS1	Details of tax deducted at source from salary	√		
29	SRSCHTDS2	Details of tax deducted at source on income	√	√	√
30	SRSCHIF3	Information regarding partnership firms	√		
31	SRSCH10A	Deduction under section 10A	√	√	√
32	SRSCH10AA	Deduction under section 10AA	√	√	√
33	SRSCH10B	Deduction under section 10B	√	√	√
34	SRSCH10BA	Deduction under section 10BA	√	√	√
35	SRSCHBA	In case of refund, please furnish the following information in respect of bank account in which refund is to be credited		√	√
36	SRSCH80G	Details of donations entitled for deduction under section 80G	√	√	√
37	SRSCHSTTR	Rebate under section 88E	√	√	√
38	SRSCHTCS	Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]	√	√	√
39	SRSCH80IA	Deductions under section 80-IA	√	√	√
40	SRSCH80IB	Deductions under section 80-IB	√	√	√

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S No.	Report ID	Report Description	ITR-4	ITR-5	ITR-6
41	SRSC80IC	Deductions under section 80-IC	√	√	√
42	SRSCHFB	Computation of value of fringe benefits		√	√
43	SRSCHDCG	Deemed capital gains on sale of depreciable assets	√	√	√
44	SRSCHDEP	Summary of depreciation on assets	√	√	√
45	SRSCHESR	Deduction under section 35	√	√	√
46	SRSCHMAT	Computation of Minimum Alternate Tax payable under section 115JB			√
47	SRSCMATC	Computation of tax credit under section 115JAA			√
48	SRSCHFBS	Details of payment of fringe benefit tax		√	√

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5.1 Computation of total income and tax thereon (ITR-4) (SRITRR4R)

This report shows the computation of total income and tax thereon. This report is generated for the return form type ITR 4. Criteria for selection is entered through the Parameter Form.

The following figures show sample report output.

REPORT ID : SRITRR4R USER ID : U100001		INCOME TAX DEPARTMENT COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-4)	DATE : 15-FEB-08 PAGE : 1 of 18
PAN : AAAPC0374P Assessee Name : SHRI DHARAM CHAND AO : DEL / C / 200 / 1 OLD-AC GS CIR 8(i)		Assessment Year : 2006-07 Date of Filing : 10-AUG-06	Ack No. : 9856743
PART-A GENERAL			
First name DHARAM	Middle name -	Last name CHAND	PAN AAAPC0374P
Flat/Door/Block No E/123/51 SECTOR-12 R.K PURAM NEW DELHI	Name Of Premises/Building/Village NEW DDA FLATS R.K PURAM		Status <input type="checkbox"/> Individual <input type="checkbox"/> HUF
Road/Street/Post Office STREET NO.13 P.O R.K PURAM	Area/Locality R.K PURAM		Date of Birth (DD/MM/YYYY) 12/12/1980
Town/City/District NEW DELHI	State ANDAMAN AND NICOBAR ISLANDS	Pin Code 110019	Sex (in case of individual) <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
Email Address nigarish.hidayatullah@rediffmail.com	(STD Code)-Phone Number 0987654320 2435678901		Employer Category (if in employment) <input type="checkbox"/> Govt <input checked="" type="checkbox"/> PSU <input type="checkbox"/> Others
Designation of Assessing Officer (Ward/Circle) ITO WARD 33(1)		Return Filed under section [Please see instruction number-9(i)]	112(A)
Whether Original or Revised Return? <input type="checkbox"/> Original <input checked="" type="checkbox"/> Revised			
If revised, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)		1234567890123456	02/01/2007
Residential Status <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident		<input type="checkbox"/> Resident but Not Ordinarily Resident	
Whether this return is being filed by a representative assessee? If yes, please furnish following information -		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(a)	Name of representative -		
(b)	Address of the representative -		
(c)	Permanent Account Number (PAN) of the representative -		
Are you liable to maintain accounts as per section 44AA?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Are you liable for audit under section 44AB?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information-	
(a)	Name of the auditor signing the tax audit report LOKESHWAR SAXENA		
(b)	Membership no. of the auditor SD1234		
(c)	Name of the auditor (proprietorship/ firm) SAXENA INDUSTRIES		
(d)	Permanent Account Number (PAN) of the proprietorship/ firm ADFR2345G		
(e)	Date of audit report. 11-MAR-06		

Report 5.1.1: Page 1 of Computation of total income and tax thereon (ITR-4)

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REPORT ID : SRITRR4R USER ID : U100001	INCOME TAX DEPARTMENT COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-4)	DATE : 15-FEB-08 PAGE : 2 of 18	
PAN : AAAPC0374P Assessee Name : SHRI DHARAM CHAND AO : DEL / C / 200 / 1 OLD-AC GS CIR 8(i)	Assessment Year : 2006-07	Date of Filing : 10-AUG-06	
		Ack No. : 9856743	
Nature of business or profession, if more than one business or profession indicate the three main activities/ products			
S.No.	Code [Please see instruction No.9(ii)]	Trade name of the proprietorship, if any	Description
I	0904	-	Financial Service Sector - Financial service providers
II	0105	-	Manufacturing - Drugs and Pharmaceuticals
III	0204	-	Trading - Others
IV	0713	-	Service Sector - Travel agents, tour operators

Report 5.1.2: Page 2 of Computation of total income and tax thereon (ITR-4) (contd...)

REPORT ID : SRITRR4R USER ID : U100001	INCOME TAX DEPARTMENT COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-4)	DATE : 15-FEB-08 PAGE : 3 of 18
PAN : AAAPC0374P Assessee Name : SHRI DHARAM CHAND AO : DEL / C / 200 / 1 OLD-AC GS CIR 8(i)	Assessment Year : 2006-07	Date of Filing : 10-AUG-06
		Ack No. : 9856743
Part A - BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2006 OF THE PROPRIETORY BUSINESS		
1	Proprietor's fund	
	a Proprietor's capital	10,00,000
	b Reserves and Surplus	
	i Revaluation Reserve	25,000
	ii Capital Reserve	0
	iii Statutory Reserve	0
	iv Any other Reserve	0
	v Total (bi + bii + biii + biv)	25,000
	c Total proprietor's fund (a + bv)	10,25,000
2	Loan funds	
	a Secured loans	
	i Foreign Currency Loans	0
	ii Rupee Loans	
	A From Banks	0
	B From others	0
	C Total (iiiA + iiiB)	0
	iii Total (ai + aiic)	0
	b Unsecured loans	
	i From Banks	0
	ii From others	0
	iii Total (bi + bii)	0
	c Total Loan Funds (aiii + biii)	0
3	Deferred tax liability	0
4	Sources of funds (1c + 2c + 3)	10,25,000

Report 5.1.3: Page 3 of Computation of total income and tax thereon (ITR-4)

AST INSTRUCTION NO. 65 DATED 10-03-2008

REPORT ID : SRITRR4R USER ID : U100001		INCOME TAX DEPARTMENT COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-4)		DATE : 15-FEB-08 PAGE : 4 of 18
PAN : AAAPC0374P		Assessment Year : 2006-07	Date of Filing : 10-AUG-06	Ack No. : 9856743
Assessee Name : SHRI DHARAM CHAND				
AO : DEL / C / 200 / 1				
OLD-AC GS CIR 8(i)				
1	Fixed assets			
a	Gross: Block			45,000
b	Depreciation			5,000
c	Net Block (a - b)			40,000
d	Capital work-in-progress			32,000
e	Total (1c + 1d)			72,000
2	Investments			
a	Long-term investments			
i	Government and other Securities - Quoted			4,00,000
ii	Government and other Securities - Unquoted			30,000
iii	Total (ai + aii)			4,30,000
b	Trade investments			
i	Equity Shares			0
ii	Preference Shares			0
iii	Debenture			0
iv	Total (bi + bii + biii)			0
c	Total investments (aiii + biv)			4,30,000
3	Current assets, loans and advances			
a	Current assets			
i	Inventories			
A	Stores/consumables including packing material			6,50,000
B	Raw materials			0
C	Stock-in-process			0
D	Finished Goods/Traded Goods			0
E	Total (iA + iB + iC + iD)			6,50,000

Report 5.1.4: Page 4 of Computation of total income and tax thereon (ITR-4)

AST INSTRUCTION NO. 65 DATED 10-03-2008

5.2 Computation of total income and tax thereon (ITR-5) (SRITRR5R)

This report shows the computation of total income and tax thereon. This report is generated for the return form type ITR 5. Criteria for selection is entered through the Parameter Form.

The following figures show sample report output.

REPORT ID : SRITRR5R USER ID : U100001		INCOME TAX DEPARTMENT COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-5)	DATE : 15-FEB-08 PAGE : 1 of 20
PAN : AAAPC0374P Assessee Name : SHRI DHARAM CHAND AO : DEL / C / 200 / 1 OLD-AC GS CIR 8(1)		Assessment Year : 2006-07 Date of Filing : 10-AUG-06	Ack No. : 9856743
PART-A GENERAL			
Name DHARAM CHAND		PAN AAAPC0374P	
Is there any change in the name? If yes, please furnish the old name			
Flat/Door/Block No E/123/51 SECTOR-12 R.K PURAM NEW DELHI	Name Of Premises/Building/Village NEW DDA FLATS R.K PURAM	Date of formation (DD/MM/YYYY) 12/12/1980	
Road/Street/Post Office STREET NO.13 P.O R.K PURAM	Area/Locality R.K PURAM	Status : Any other AOP/BOP artificial Juridical person	
Town/City/District NEW DELHI	State ANDAMAN AND NICOBAR ISLANDS	Pin Code 110019	Return filed under section (Section Code)
Email Address nigarish.hidayatullah@rediffmail.com	(STD Code)-Phone Number 0987654320 2435678901		Income tax 112(A) Fringe Benefits 115MD1
Designation of Assessing Officer (Ward/Circle) ITO WARD 33(1)		DEL / C / 200 / 1	
Whether Original or Revised Return? (Mark 'X') <input type="checkbox"/> Original <input checked="" type="checkbox"/> Revised			
If revised, then enter Receipt No. and Date of filing original return (DD/MM/YYYY) : 1234567890123456 : 02/01/2007			
Residential Status (Mark 'X') <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Resident but Not Ordinarily Resident			
In the case of non-resident, is there a permanent establishment (PE) in India (Mark 'X') <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Whether this return is being filed by a representative assessee? (Mark 'X') <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, furnish following information			
(a) Name of representative	-		
(b) Address of the representative	-		
(c) Permanent Account Number (PAN) of the representative	-		
Are you liable to maintain accounts as per section 44AA? (Mark 'X') <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Are you liable for audit under section 44AB? (Mark 'X') <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information-			
(a) Name of the auditor signing the tax audit report	LOKESHVAR SAXENA		
(b) Membership no. of the auditor	SD1234		
(c) Name of the auditor (proprietorship/ firm)	SAXENA INDUSTRIES		
(d) Permanent Account Number (PAN) of the proprietorship/ firm	ADFR2345G		
(e) Date of audit report.	11/03/2006		

Report 5.2.1 Page 1 of Computation of total income and tax thereon (ITR-5)

REPORT ID : SRITRR5R USER ID : U100001		INCOME TAX DEPARTMENT COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-5)	DATE : 15-FEB-08 PAGE : 2 of 20
PAN : AAAPC0374P Assessee Name : SHRI DHARAM CHAND AO : DEL / C / 200 / 1 OLD-AC GS CIR 8(1)		Assessment Year : 2006-07 Date of Filing : 10-AUG-06	Ack No. : 9856743
A. Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI : Yes			
B. <input checked="" type="checkbox"/> (O-DCITY/ ACIT CO. CIR 1(1)) partners/ members in the firm/AOP/BOI on 31st day of March, 2006			
S.No.	Name and Address	Percentage of share (if determinate)	PAN
1	Honda Motor Co. Ltd. 1-1, Chome, Minami Aoyama, Tokyo,	26	
2	Bahadur Chand Investments Hero Nagar, G.T. Road, Lu, Ludhiana, PUNJAB - 141003	8.67	AAACB6706F
3	Hero Cycles Limited Hero Nagar, G.T. Road, Lu, Ludhiana, PUNJAB - 141003	8.67	AAACH4073P
4	Hero Investments Ltd. Hero Nagar, G.T. Road, Lu, Ludhiana, PUNJAB - 141003	8.67	AAACH4072N
5	Majestic Auto Ltd. C 39 40 Focal Point Ludhi, Ludhiana, PUNJAB - 141003	.81	AABCM2162M

Report 5.2.2 Page 2 of Computation of total income and tax thereon (ITR-5) (contd...)

AST INSTRUCTION NO. 65 DATED 10-03-2008

REPORT ID : SRITR5R USER ID : U100001	INCOME TAX DEPARTMENT COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-5)	DATE : 15-FEB-08 PAGE : 3 of 20
PAN : AAAPC0374P Assessee Name : SHRI DHARAM CHAND AO : DEL / C / 200 / 1 OLD-AC GS CIR 8(1)	Assessment Year : 2006-07 Date of Filing : 10-AUG-06	Ack No. : 9856743
Nature of business or profession, if more than one business or profession indicate the three main activities/ products		
S.No.	Code	Description
I	0804	Financial Service Sector - Financial service providers
II	0105	Manufacturing - Drugs and Pharmaceuticals
III	0204	Trading - Others
IV	0713	Service Sector - Travel agents, tour operators

Report 5.2.3 Page 3 of Computation of total income and tax thereon (ITR-5) (contd...)

REPORT ID : SRITR5R USER ID : U100001	INCOME TAX DEPARTMENT COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-5)	DATE : 15-FEB-08 PAGE : 4 of 20
PAN : AAAPC0374P Assessee Name : SHRI DHARAM CHAND AO : DEL / C / 200 / 1 OLD-AC GS CIR 8(1)	Assessment Year : 2006-07 Date of Filing : 10-AUG-06	Ack No. : 9856743
Part A - BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2006		
1	Partners'/members' fund	
	a Partners'/members' capital	10,00,000
	b Reserves and Surplus	
	i Revaluation Reserve	25,000
	ii Capital Reserve	0
	iii Statutory Reserve	0
	iv Any other Reserve	0
	v Total (bi + bii + biii + biv)	25,000
	c Total partners'/members' fund (a + bv)	10,25,000
2	Loan funds	
	a Secured loans	
	i Foreign Currency Loans	0
	ii Rupee Loans	
	A From Banks	0
	B From others	0
	C Total (iiiiA + iiiiB)	0
	iii Total (ai + aiic)	0
	b Unsecured loans	
	i From Banks	0
	ii From others	0
	iii Total (bi + bii)	0
	c Total Loan Funds (aiii + biii)	0
3	Deferred tax liability	0
4	Sources of funds (1c + 2c + 3)	10,25,000

Report 5.2.4 Page 4 of Computation of total income and tax thereon (ITR-5) (contd...)

AST INSTRUCTION NO. 65 DATED 10-03-2008

5.3 Computation of total income and tax thereon (ITR-6) (SRITRR6R)

This report shows the computation of total income and tax thereon. This report is generated for the return form type ITR 6. Criteria for selection is entered through the Parameter Form.

The following figures show sample report output.

REPORT ID : SRITRR6R USER ID : U100001		INCOME TAX DEPARTMENT		DATE : 14-FEB-08 PAGE : 1 of 21	
COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-6)					
PAN : AAAPC0374P		Assessment Year : 2006-07		Date of Filing : 10-AUG-06	
Assessee Name : SHRI DHARAM CHAND				Ack No. : 9856743	
AO : DEL / C / 200 / 1		OLD-AC GS CIR 8(1)			
PART-A GENERAL					
Name DHARAM CHAND				PAN AAAPC0374P	
Is there any change in the company's name? If yes, please furnish the old name					
Flat/Door/Block No E/123/51 SECTOR-12 R.K PURAM NEW DELHI		Name Of Premises/Building/Village NEW DDA FLATS R.K PURAM		Date of incorporation (DD/MM/YYYY) 12/12/1980	
Road/Street/Post Office STREET NO.13 P.O R.K PURAM		Area/Locality R.K PURAM		If a domestic company (Mark 'X') <input type="checkbox"/>	
Town/City/District NEW DELHI		State ANDAMAN AND NICOBAR ISLANDS		Pin Code 110019	
Email Address nigarish.hidayatullah@rediffmail.com		(STD Code)-Phone Number 0987654320 2435678901		If a public company write 1, and if private write 2, (as per section 3 of Company Act) <input type="checkbox"/>	
Designation of Assessing Officer (Ward/Circle) : ITO WARD 33(1)		DEL / C / 200 / 1		Return filed under section Income tax 112(A) Fringe Benefits 115WD1	
Whether Original or Revised Return? (Mark 'X') <input type="checkbox"/> Original <input checked="" type="checkbox"/> Revised					
If revised, then enter Receipt No. and Date of filing original return (DD/MM/YYYY) : 1234567890123456 : 02/01/2007					
Residential Status (Mark 'X') <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Resident but Not Ordinarily Resident					
In the case of non-resident, is there a permanent establishment (PE) in India (Mark 'X') <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Whether this return is being filed by a representative assessee? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, furnish following information -					
(a) Name of representative -					
(b) Address of the representative -					
(c) Permanent Account Number (PAN) of the representative -					
Are you liable to maintain accounts as per section 44AA? (Mark 'X') <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Are you liable for audit under section 44AB? (Mark 'X') <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information-					
(O-DCIT/ ACIT CO. CIR 1(1))					
(a) Name of the auditor signing the audit report		LOKESHVAR SAXENA			
(b) Membership no. of the auditor		SD1234			
(c) Name of the auditor (proprietorship/ firm)		SAXENA INDUSTRIES			
(d) Permanent Account Number (PAN) of the proprietorship/ firm		ADFR2345G			
(e) Date of audit report.		11/03/2006			

Report 5.3.1 Page 1 of Computation of total income and tax thereon (ITR-6) (contd...)

AST INSTRUCTION NO. 65 DATED 10-03-2008

REPORT ID : SRITRR6R USER ID : U100001	INCOME TAX DEPARTMENT COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-6)	DATE : 14-FEB-08 PAGE : 2 of 21		
PAN : AAAPC0374P Assessee Name : SHRI DHARAM CHAND AO : DEL / C / 200 / 1 OLD-AC GS CIR 8(1)	Assessment Year : 2006-07	Date of Filing : 10-AUG-06		
		Ack No. : 9856743		
Nature of company (write 1 if holding company, write 2 if a subsidiary company, write 3 if both, write 4 if any other): 2				
If subsidiary company, mention the name, address and PAN of the holding company VIJITASHVA INVESTMENTS LTD, 1/74, NEW DELHI, DELHI-110015, AAACU0495K				
If holding company, mention the name, address and PAN of the subsidiary companies -				
In case of amalgamating company, write the name of amalgamated company -				
In case of amalgamated company, write the name of amalgamating company -				
In the case of demerged company, write the name of resulting company M/S LAKSHMI NARAYANAN AND RAKESH KUMAR INDUSTRIES PUT. LTD. FARIDABAD				
In a case of resulting company, write the name of demerged company -				
Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year				
S.No	Name	Designation	Residential Address	PAN
1	Sh. Toshiaki Nakagawa	Joint Managing Director	c 24, West End, New Delhi	AELPN7362K
2	Sh. Pawan Munjal	M.D. and CEO	B 109, Greater Kailash, P	ACGPM7510D
3	Sh. Takao Eguchi	Whole time Director	C 2/2, Vasant Vihar, New	AAHPE0651J
4	Sh. Brijmohan Lall Munjal	Chairman	B 109, Greater Kailash, P	ADZPM13512B

Report 5.3.2 Page 2 of Computation of total income and tax thereon (ITR-6) (contd...)

AST INSTRUCTION NO. 65 DATED 10-03-2008

REPORT ID : SRITRR6R USER ID : U100001	INCOME TAX DEPARTMENT COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-6)	DATE : 14-FEB-08 PAGE : 3 of 21	
PAN : AAAPC0374P Assessee Name : SHRI DHARAM CHAND AO : DEL / C / 200 / 1 OLD-AC GS CIR 8(1)	Assessment Year : 2006-07	Date of Filing : 10-AUG-06	
Ack No. : 9856743			
Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year			
S.No.	Name and Address	Percentage of shares held	PAN
1	Honda Motor Co. Ltd. 1 1, Chome, Minami Aoyama, Tokyo,	26	-
2	Bahadur Chand Investments Hero Nagar, G.T. Road, Lu, Ludhiana, PUNJAB - 141003	8.67	AAACB6706F
3	Hero Cycles Limited Hero Nagar, G.T. Road, Lu, Ludhiana, PUNJAB - 141003	8.67	AAACH4073P
4	Hero Investments Ltd. Hero Nagar, G.T. Road, Lu, Ludhiana, PUNJAB - 141003	8.67	AAACH4072N
5	Majestic Auto Ltd. C 39 40 Focal Point Ludhi, Ludhiana, PUNJAB - 141003	.81	AAACH2162M
1	Are you a public sector company as defined in section 2(36A) of the Income-tax Act Act		Yes
2	Are you a company owned by the Reserve Bank of India		Yes
3	Are you a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank		No
4	Are you a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949		Yes
5	Are you a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act		No
6	Are you a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999).		No
7	Are you a company being a non-banking Financial Institution		No

Report 5.3.3 Page 3 of Computation of total income and tax thereon (ITR-6) (contd...)

REPORT ID : SRITRR6R USER ID : U100001	INCOME TAX DEPARTMENT COMPUTATION OF TOTAL INCOME AND TAX THEREON (ITR-6)	DATE : 14-FEB-08 PAGE : 4 of 21
PAN : AAAPC0374P Assessee Name : SHRI DHARAM CHAND AO : DEL / C / 200 / 1 OLD-AC GS CIR 8(1)	Assessment Year : 2006-07	Date of Filing : 10-AUG-06
Ack No. : 9856743		
Nature of business or profession, if more than one business or profession indicate the three main activities/ products		
S.No.	Code	Description
I	0804	Financial Service Sector - Financial service providers
II	0105	Manufacturing - Drugs and Pharmaceuticals
III	0204	Trading - Others
IV	0713	Service Sector - Travel agents, tour operators

Report 5.3.4 Page 4 of Computation of total income and tax thereon (ITR-6) (contd...)

AST INSTRUCTION NO. 65 DATED 10-03-2008

5.4 Depreciation on Plant and Machinery (SRSCHDPM)

This report shows the Details of Income from Depreciation on plant and Machinery.

Criteria for selection are entered through the Parameter Form.

The following figures show sample report output.

REPORT ID : SRSCHDPM USER ID : U100001		INCOME TAX DEPARTMENT					DATE : 18-FEB-08
PAN : AAAPC0374P		Schedule DPM : Depreciation on Plant and Machinery (ITR-4)					PAGE : 1 of 2
Assessee Name : SHRI DHARAM CHAND		Assessment Year : 2007-08		Date of Filing : 5-AUG-07		Ack No. : 101101	
AO : DEL / C / 200 / 1 ITO WARD 33(1)							
1	Block of assets	Plant and machinery					
2	Rate (%)	15 (i)	30 (ii)	40 (iii)	50 (iv)	60 (v)	
					80 (vi)	100 (vii)	
3	Written down value on the first day of previous year	2,00,000	0	-	23,000	-	
4	Additions for a period of 180 days or more in the previous year	45,000	0	-	0	-	
5	Consideration or other realization during the previous year out of 3 or 4	0	0	-	0	-	
6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5)	2,45,000	0	-	23,000	-	
7	Additions for a period of less than 180 days in the previous year	39,000	0	-	0	-	
8	Consideration or other realizations during the year out of 7	27,000	0	-	0	-	
9	Amount on which depreciation at half rate to be allowed (7-8)	12,000	0	-	0	-	
10	Depreciation on 6 at full rate	36,750	0	-	11,500	-	
11	Depreciation on 9 at half rate	900	0	-	0	-	
12	Additional depreciation, if any, on 4	0	0	-	0	-	
13	Additional depreciation, if any, on 7	0	0	-	0	-	

Report 5.4.1: Part 1 of Depreciation on Plant and Machinery

AST INSTRUCTION NO. 65 DATED 10-03-2008

REPORT ID : SRSCHDPM USER ID : U100001		INCOME TAX DEPARTMENT			DATE : 18-FEB-08 PAGE : 2 OF 2	
Schedule DPM : Depreciation on Plant and Machinery (ITR-4)						
PAN : AAAPC0374P		Assessment Year : 2007-08		Date of Filing : 5-AUG-07		Ack No. : 101101
Assessee Name : SHRI DHARAM CHAND						
AO : DEL / C / 200 / 1						
ITO WARD 33(1)						
14	Total depreciation* (10+11+12+13)	37,650	0	-	11,500	-
					-	-
15	Expenditure incurred in connection with transfer of asset/ assets	0	0	-	0	-
					-	-
16	Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -15)	0	0	-	0	-
					-	-
17	Written down value on the last day of previous year* (6+ 9 -14)	2,19,350	0	-	11,500	-
					-	-

Report 5.4.2 : Part 2 of Depreciation on Plant and Machinery

Annexure B

**Processing Logic for
AST Software for
Form Nos. ITR 4, ITR 5 and ITR 6 filed
For AY 2007-08**

Annexure B Processing Logic

The following section describes the screen specifications for processing. The section will describe the function of each screen, screen description, tables used in processing.

Annexure B 1.1 Program ID: SMALCBND

1. Initiate processing of return details for Return forms
2. On entering the Initiate Processing Screen in the enter query mode, the following information will be entered:
 - a. Bundle AO Code
 - b. Receipt Year (the year for which the processing will be initiated)
 - c. Bundle Number (for which the processing will be initiated)
3. On execution of the query by clicking on 'Execute Query' the allocated AO code will be populated on the screen. The AO will choose 'Yes' from the drop down menu and will save the data. The message will be displayed to the AO "Transaction complete: records applied and saved "- 4. The AO will choose mismatch report type, create status, and print status.

AST INSTRUCTION NO. 65 DATED 10-03-2008

ITD - [SMALCBND:Initiation of Processing]

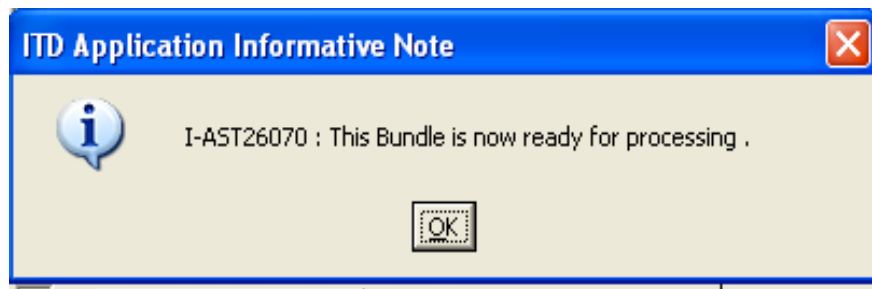
Action Edit Field Record Query Help Window

Bundle AO Code		Rcpt Yr	Bundle Number	Allocated AO Code	Transferred AO Code	Processing Creation?	Mismatch Report Type
						Create Status	Print ? Print Status
DEL	C	1	1	2007 -08 0 1	DEL C 1 1	Yes On Line	For all cases
						Created	Yes Hot Printed
						On Line	
						On Line	
						On Line	
						On Line	
						On Line	

Match TDS Entries

Screen 16 : Initiation of Processing

- By clicking the button “On Line” this starts processing for particular selected bundle number. The message will be displayed “This bundle is now ready for processing”.



AST INSTRUCTION NO. 65 DATED 10-03-2008

Annexure B 1.2 Program ID: SMPROC

1. Initiate processing for particular selected bundle has been completed, AO enters the PAN in the SMPROC screen in enter query mode. This program will start processing of 143(1) of return details for Return forms applicable till date. (Refer Screen 17 Processing)
2. On entering the PAN and assessment Year in the SMPROC screen, and after executing query the following information will be displayed:
 - a. Bundle AO Code
 - b. Receipt Year
 - c. Bundle Number
 - d. Acknowledgement number
 - e. Name of Assessee
 - f. Date filed
 - g. Value of Fringe Benefits
 - h. Return income
 - i. Individual status of the Assessee
3. Processing details displays date started, due date, status of processing, and section of processing. If the order is passed then display 'Date Order Passed' which shows the date at which the order passed.
4. FBT processing details showing date started, due date, status of processing, and section of processing. If the order is passed then 'Date Order Passed' field will show the date at which the order is passed.
5. Date started will be system date (today's date) and status will be "In Progress". If any particular case is monitored by CIT then 'Monitored by CIT' flag is checked.
6. SMPROC screen display following buttons
 - a. Return Details: - On clicking this button the, AO will be able to view the return details filed by the Assessee. After checking details in ITR form user will return to the processing screen.
 - b. All Returns: - On clicking this button the, AO may view the all returns filed by the Assessee.
 - c. Hold: - On clicking this button the, AO may view the holding details like date of holding and holding reason if any.
 - d. FBT Hold: - On clicking this button the, AO may view the FBT holding details if applicable.

AST INSTRUCTION NO. 65 DATED 10-03-2008

- e. Hold Details: - On clicking this button the, AO may view the holding details like date of holding and holding reason if any.
- f. FBT hold details: - On clicking this button the, AO may view the FBT holding details if applicable.
- g. Adjustment & Demand: - On clicking this button, the AO will go to the SMREGDMD form for demand processing of I TAX and FBT.

The screenshot displays the 'ITD - [SMPROC:Processing]' application window. It features a menu bar with 'Action', 'Edit', 'Field', 'Record', 'Query', 'Help', and 'Window'. Below the menu is a toolbar with various icons for navigation and actions. The main interface is divided into several sections:

- Return Details:** Includes buttons for 'Return Details', 'All Returns', 'Hold', 'Hold Details', and 'Adjustments & Demand'. Below these are sub-buttons for 'FBT Hold', 'FBT Hold Details', and 'FBT Adjustments & Demand'.
- Return Section:** Contains fields for 'Bundle AO Code' (DEL, C, 1, 1), 'Receipt Year' (2007 - 08), 'Bundle Number' (0, 163), 'Ack No.' (14022007), 'Assessment Year' (2007 - 08), 'Covered u/s 119(2)(b)' (checkbox), 'PAN' (AAACQ0096P), 'Name' (M/S QUEENS CONSTRUCTIONS PRIVATE LIMITED), 'Date Filed' (30/04/2007), 'Value of Fringe Benefits' (2660000), 'Return Income' (1300000), and 'Individual Status' (Domestic company in which public is substantially interested).
- Processing Details Section:** Contains fields for 'Date Started' (06/03/2008), 'Date Due' (11/03/2009), 'Status' (In Progress), 'Covered u/s 119(2)(a)' (checkbox), 'Section' (143 (1)), 'Monitored by CIT' (checkbox), and 'Date Order Passed'.
- FBT Processing Details Section:** Contains fields for 'Date Started' (06/03/2008), 'Date Due' (11/03/2009), 'Status' (In Progress), 'Covered u/s 119(2)(a)' (checkbox), 'Section' (115WE(1)), 'Monitored by CIT' (checkbox), and 'Date Order Passed'.

Screen 17 Processing

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Annexure B 1.3 Program ID: SMREGDMD

1. This screen execute once the AO has started processing u/s 143(1) in SMPROC screen. This program calculates tax based on return details submitted by the Assessee applicable for particular assessment year. (Refer Screen 19 : Demand Processing)
2. SMREGDMD screen displays the following information
 - a. PAN of the Assessee
 - b. Assessment Year
 - c. Name of Assessee
 - d. Section under which processing was done
 - e. Assessed income
 - f. Agricultural income
 - g. Ref. stat: - In case of refund, AO will select ref. stat as released and then save the data.
 - h. Int. u/s 244A:- If any refund, the interest u/s 244A will be calculated, AO can modify interest u/s 244A and this amount will be deducted from the interest and tax payable to calculate net amount payable.
3. SMREGDMD screen displays following buttons

Compute: - On clicking this button the SPS_COMPUTE package will be called and it will compute all the taxes including gross tax, surcharges, education cess, rebate, relief, tax payable, and net tax payable. SPS_COMPUTE package when called will compute interest u/s 234 A, 234B, 234C and gross demand. AO may modify the interest calculated u/s 234A, 234B, 234C. The following field will also be calculated and displayed:

- a. Tax credit to be allowed u/s 115JAA
- b. Addnl Inc-tax+Intt payable on distributed profits
- c. Addnl Inc tax
- d. Tax/Interest on distributed profit u/s 115-O/115P
- e. Tax & interest payable
- f. Payments of Int. u/s 244A
- g. Bal. amount u/s 244A
- h. Int u/s 234D
- i. Int. received u/s 234D
- j. Bal. amount u/s 234 D

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- k. Interest u/s 220(2)
 - l. Payments of Int u/s 220(2)
 - m. Bal. amount u/s 220(2)
 - n. Net amount payable
4. AO saves the data before viewing other details.
- a. FBT Processing:-on clicking this button the FBT demand processing form SMFBTDMD will be called.(Refer Screen FBT Demand Processing)
 - b. Notional Return: - For ITR forms Notional field is by default set to Doesn't Exist.
 - c. TCS/TDS Details: - On clicking details button, SMTDSPAY form will be called and AO may view the TCS/TDS details of the Assessee.
 - d. Other payments Details: - On clicking details button, SMOTHPAY form will be called and AO may view the advance tax, self-assessment details of the Assessee.
 - e. Refund details:- in the case of refund, AO may view or enter the refund details of the Assessee by clicking on the button on the form header. After checking details in SMREFUND form and filling some information in that form the AO will return to the SMREGDMD screen. (refer screen Refunds due to regular demand)
 - f. Refund Address: - On clicking this button on the form header, the AO may view refund address of the Assessee.
 - g. Remarks: - If AO selects Ref. stat as On Hold then on clicking this button the AO may put some remarks for holding if any.
 - h. Previous demand: - On clicking this button, AO may check previous demand if any.
 - i. Adjustment/addition: - On clicking this button on the form header, AO may check adjustment or additions if any.
 - j. Print results: - On clicking this button on the form header, the following window will be displayed showing the date of order passed, date of service, notice period, date due. To pass the order of particular return AO will click on the OK button displayed on this window.

Field	Value
Date of Passing of Order	08/03/2008
Date of Service	19/03/2008
Notice Period (in days)	99
Date Due	26/06/2008

5. Click on "OK" button the following screen will be displayed with calculated tax and interest details as computed on the demand processing screens.

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Current Demand																	
Gross Demand:																	
Grs.Tax	45000																
Surcharge	0																
Edu Cess	0																
Rebate	0	Relief 0															
Tax Pybl	45000	Net Tax 45000															
<table border="1"> <thead> <tr> <th></th> <th>Computed</th> <th>Modified</th> </tr> </thead> <tbody> <tr> <td>Int. u/s 234A</td> <td>0</td> <td></td> </tr> <tr> <td>Int. u/s 234B</td> <td>0</td> <td></td> </tr> <tr> <td>Int. u/s 234C</td> <td>0</td> <td></td> </tr> <tr> <td>Addnl. Tax</td> <td>0</td> <td></td> </tr> </tbody> </table>				Computed	Modified	Int. u/s 234A	0		Int. u/s 234B	0		Int. u/s 234C	0		Addnl. Tax	0	
	Computed	Modified															
Int. u/s 234A	0																
Int. u/s 234B	0																
Int. u/s 234C	0																
Addnl. Tax	0																
Gross Demand	45000																
This Demand has changed. Do you want to continue with these changed results? <input type="button" value="Yes"/> <input type="button" value="No"/>																	
Tax credit to be allowed u/s 155JAA		45000															
Addnl. Inc Tax+Int payable on distributed profits		0															
Tax/Interest on distributed profit u/s 115-O/115P		0															
Tax & interest payable		0															
Int. u/s 244A	0																
Payments of Int.u/s 244A		0															
Bal.amount u/s 244A		0															
Int u/s 234D																	
Int. received u/s 234D																	
Bal.amount u/s 234D		0															
Interest u/s 220(2)		0															
Payments of Int.u/s 220(2)		0															
Bal.amount u/s 220(2)		0															
Net Tax payable/Refundable		0															

Screen 18 : Screen Showing Current Demand

6. Click on button "YES" on above window the order of the particular return will be passed.
7. After passing the order the following field will be displayed on the demand processing screens:-
 - a. Date of srv.
 - b. Notice period
 - c. Date due

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ITD - [SMREGDMD:Demand Processing]											
Action Edit Field Record Query Help Window											
Adjustments/Additions		Notional Return		Refund Details		Previous Demand		Print Results		Refund Address	
Processing Details: PAN AAKPP5212H Asmt. Yr 2007-08 Name SMT RATHI MUDDU POOJARY											
Section 143 (1)		r/w		Dt Order Passed 14/12/2007		Payments: TCS/TDS		50000		Details	
Adjustments: <input checked="" type="radio"/> Do not Exist <input type="radio"/> Exist											
Assessed Inc		1010000		Agriculture Inc				Oth Payments		150000 Details	
								Total		200000	
Notional Return: <input checked="" type="radio"/> Doesn't Exist <input type="radio"/> Exists											
Gross Demand: <input type="button" value="Compute"/> <input type="button" value="FBT Processing"/> <input type="checkbox"/> Covered u/s 119(2)(a)											
Grs. Tax		241000		Surcharge		7000					
				Edu Cess		4960					
Rebate		0		Relief		0					
Tax Pybl		241000		Net Tax		252960					
				Computed		Modified					
Int. u/s 234A		3060									
Int. u/s 234B		8466									
Int. u/s 234C		4011									
Addnl. Tax						0					
Gross Demand		268497									
Delay Attributable to Assessee u/s 244A:											
Delay From Dt				Delay To Dt							
Tax credit to be allowed u/s 115JAA				Addnl Inc-tax+Intt payable on distributed profits		0					
				Addnl Inc. Tax and Intt Paid		0		Details			
Tax/Interest on distributed profit u/s 115-O/115P				Tax & interest payable		68497					
				Computed		Modified					
Int. u/s 244A		0		Payments of Int.u/s 244A		0					
				Bal.amount u/s 244A		0					
Int u/s 234D				Intt received u/s 234D							
				Bal.amount u/s 234D		0					
				Interest u/s 220(2)		0					
				Payments of Int.u/s 220(2)		0					
				Bal.amount u/s 220(2)		0					
				Net Amount payable		68500					
<input checked="" type="checkbox"/> Output Required											
Ref. Stat				Remarks		Dt. of Svc. 15/12/2007		Ntce. Prd. 99		Dt. Due 17/03/2008	

Screen 19 : Demand Processing

AST INSTRUCTION NO. 65 DATED 10-03-2008

Annexure B 1.4 Program ID: SMFBTDMD

1. This screen will execute after the AO has started processing u/s 143(1) in SMPROC screen and the AO clicks on the FBT Processing Button on the SMREGDMD Screen. This program will calculate FB tax based on FBT return details submitted by the Assessee applicable for particular assessment year. (Refer Screen 19 : Demand Processing)
2. The following information will be displayed on the screen of SMFBTDMD:-
 - a. PAN of the Assessee
 - b. Assessment year
 - c. Name of the Assessee
 - d. Section under which processing is done
 - e. Date of order passed
 - f. Adjustment :- by default set to Do Not Exist
 - g. Assessed value of Fringe Benefits
3. The following buttons will be display on the Screen:-

Compute: - on clicking this button the following field will be calculated automatically and AO may modify the interest calculated u/s 115WJ (3), 115 WK, 244A and displayed on the screen:-

- a. Total FBT Payable
- b. Surcharge
- c. Education cess
- d. Net tax
- e. Int u/s 115 WJ(3)
- f. Int u/s 115 WK
- g. Gross demand
- h. Other payments
- i. Tax and interest payable
- j. Interest u/s 244A
- k. Payments of interest u/s 244A
- l. Balance amount u/s 244A
- m. Interest u/s 220(2)
- n. Payments of interest u/s 220(2)

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o. Balance amount u/s 220(2)

p. Net amount payable

4. Refund details:-in the case of refund, AO may view and enter the refund details of the Assessee by clicking on the button on the form header. After checking details in SMREFUND form and filling some information in that form the AO will return to the SMFBTDMD screen. (refer screen Refunds due to regular demand)
5. Other payments Details: - On clicking details button, SMOTHPAY form will be called and AO may view the advance tax, self-assessment details of the Assessee.
6. Remarks: - If AO selects Ref. stat as On Hold then on clicking this button the AO may put some remarks for holding if any.
7. After passing the order the following field will be displayed:-
 - a. Date of srvc.
 - b. Notice period
 - c. Date due

ITD - [SMFBTDMD: FBT Demand Processing]

Action Edit Field Record Query Help Window

Adjustment/Additions Refund Details Print Results

PAN AAACQ0096P Asmt. Yr 2007-08 Name M/S QUEENS CONSTRUCTIONS PRIVATE LIMITED
 Section 115WE1 r/w Dt Order Passed
 Adjustments: Do not Exist Exist Assessed Value of Fringe Benefits 2660000

Gross Demand:		Computed	Modified
Total FBT Payable :	798000	Int. u/s 244A :	0
Surcharge :	79800	Payments of Int.u/s 244A :	0
Education Cess :	17556	Bal.amount u/s 244A :	0
Net Tax :	895356	Interest u/s 220(2) :	0
		Payments of Int.u/s 220(2) :	0
		Bal.amount u/s 220(2) :	0
		Net Amount payable :	1016060

Computed **Modified**
 Int. u/s 115WU(3) : 120705
 Int. u/s 115WK : 0
Gross Demand : 1016061
Oth. Payments : 0
Tax & Interest Payable : 1016061

Ref. Stat Remarks Dt. of Srvc. Ntce. Prd. Dt. Due

Screen 20 : Screen FBT Demand Processing

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ITD - [SMREFUND:Refunds due to Regular Demand]

Action Edit Field Record Query Help Window

Ledger Details Bank Details Refund Address

PAN Ast Yr 08 Name

Address

Net Regular Demand : Net FBT Demand :

Amount to be Refunded :

Refund Details / Arrear Adjustment

Regular Refund

Amount	Payable To	Remarks
<input type="text"/>	Assessee <input type="button" value="v"/>	<input type="text"/>
<input type="text"/>	<input type="button" value="v"/>	<input type="text"/>
<input type="text"/>	<input type="button" value="v"/>	<input type="text"/>
<input type="text"/>	<input type="button" value="v"/>	<input type="text"/>

FBT Refund

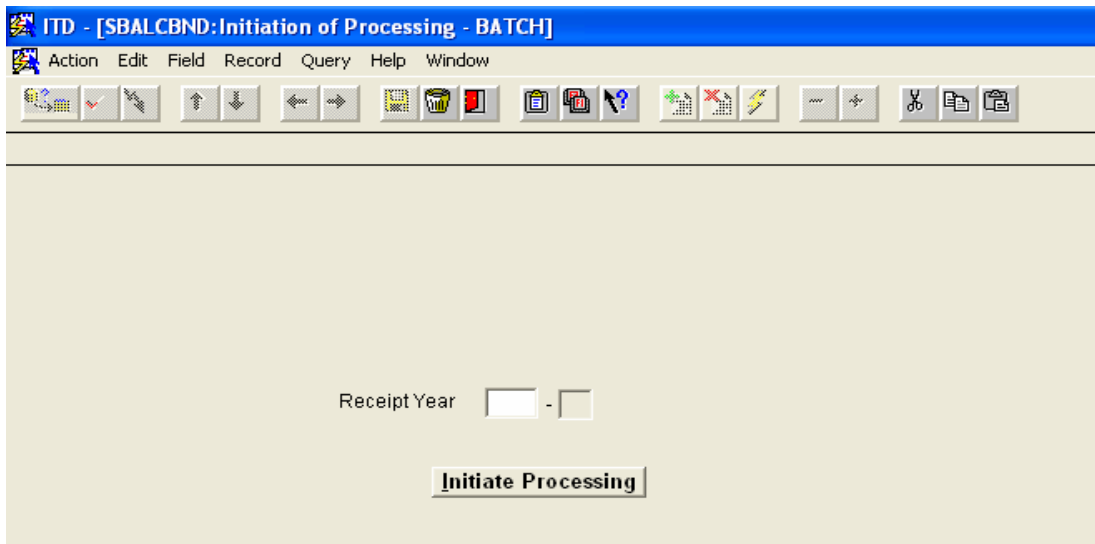
Amount	Payable To	Remarks
<input type="text"/>	Assessee <input type="button" value="v"/>	<input type="text"/>
<input type="text"/>	<input type="button" value="v"/>	<input type="text"/>
<input type="text"/>	<input type="button" value="v"/>	<input type="text"/>
<input type="text"/>	<input type="button" value="v"/>	<input type="text"/>

Screen 21 : Screen refunds due to regular demand

AST INSTRUCTION NO. 65 DATED 10-03-2008

Annexure B 1.5 Program ID: SBALCBND

1. This is the first step of processing batch wise and this program will initiate processing of return details for Return forms applicable for receipt year. (Refer Screen 22 Initiation of Processing-Batch)
2. On entering the Initiate Processing –BATCH Screen, the following information will be entered:
 - Receipt Year (The year for which the processing will be initiated)
3. Then the AO will click on the Initiate Processing button to start processing for particular receipt year.



Screen 22 Initiation of Processing-Batch

AST INSTRUCTION NO. 65 DATED 10-03-2008

Annexure B 1.6 Program ID: SM143BAT

1. . After initiate processing batch wise for particular receipt year, the AO will start processing batch wise according to particular receipt year and bundle no. AO will select processing status as 'In Progress', after entering in the SM143BAT screen,
2. AO will go for execute Query mode. This program will start processing of 143(1) of return details batch wise for Return forms applicable till date. (Refer Screen 23 Processing batch)
3. On entering the receipt year, bundle no and processing status in the SM143BAT Screen and after executing query the following information will be displayed:
 - a. Acknowledgement no
 - b. PAN
 - c. Return income
 - d. Assessed income
 - e. Total prepaid taxes
 - f. Assessment year
 - g. Name of the Assessee
 - h. Gross demand
 - i. Demand/refund
 - j. Ref. status: - This field will show the current status of PAN.
 - k. Information/warnings/errors if any

A summary of no. of returns in progress, no. of returns put on hold and no. of returns for which processing has been completed will be displayed at the bottom of the screen.

4. In this SM143BAT screen following buttons are provided:-
 - a. Compute: - On clicking this button the batch wise processing of all PANs will be started.
 - b. Pass order: - On clicking this button the AO may pass the order batch wise.
 - c. Print report: - On clicking this button the AO may print the report.
 - d. Return details: - On clicking this button the AO may view the return details of the Assessee.
 - e. Bank details: - On clicking this button the AO may view the bank details of the Assessee.

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ITD - [SM143BAT:Processing(batch)]

Action Edit Field Record Query Help Window

Process u/s 143(1)

Bundle AO : DEL C 1 1 Jurisdiction/Allocated AO : DEL C 1 1 Receipt Yr : - 2007 8
 Bundle No. : 0 1 - 0 1 Processing Status : In Progress

Ack No.	PAN	Return Income	Assessed Income	Tot Prepaid Taxes	Processing Status	
Ast. Yr.	Assessee's Name	Gross Demand	Demand/Refund	Ref. Status	Informations/Warnings/Errors	
100	AAAPT0159P	-99000	201000		In Progre	
2007	TENDULKAR SACHIN					
134	AAAPK0016C	78787	168996		In Progre	Information : You are working on revised return.
2007	KUMAR DILIP					
254	ACGP58726K	300	14100		In Progre	
2007	SINGH BHIL					
545	AAAPT0004D	1101490	1101485		In Progre	
2007	TYAGI RAJIV KUMAR					
1111	ABDPS7760B	564	18952		In Progre	
2007	SHAH KALPANA NITIN					

No. of returns in Progress
 No. of returns Hold
 No. of returns Completed

Screen 23 Processing batch

Annexure C

**Computation Rules for
AST Software for
Form Nos. ITR 4, ITR 5 and ITR 6 filed
For AY 2007-08**

Annexure C Computation Rules

Logic of Schedule Salary

- i) SN 6 – Income chargeable under the Head ‘salaries’ = Total of 1+3+4+5
- ii) No negative values in SN. 1, 2, 3, 4, 5. If (-ve), to be taken as zero.

Logic of Schedule House Property

- i) Sn. (1b) Can not be more than 1(a). If it is more than (1a) it should be made equal to 1(a).
- ii) $1d = 1(b) + 1(c)$
- iii) $1e = 1a - 1d$
- iv) $1h = (1f + 1g)$
- v) $1i = (1e - 1h)$
- vi) repeat the same process for other properties as well.
- vii) $4c = (4a + 4b + 1i + 2i + 3i)$ could be (+) as well as (-ve) also.

Logic of Schedule Business Profession

- i) At Sn 6, balance = $(1 - 2 - 3 - 4 - 5d)$
Sn 3 can not be (-ve)
- ii) Sn (9) = 7 + 8 ...
7,8 can not be negative, if so, to be taken as zero.
- iii) Sn 10 = 6 + 9.....
- iv) Sn 12 (iii) = $12i + 12ii$
 - 12i should be = column 6 of sch. DEP
 - If col. 6 of DEP < 12i, take the value of col. 6 of DEP. for 12i. else, no adjustments in 12i.
- v) Sn. 13 = $[10 + 11 - 12(iii)]$
- vi). Sn 14 of sch. BP should be = Sn. ‘6p’ of OI
if ‘6p’ of OI > Sn 14, then value of ‘6p’ of OI to be taken at Sn 14 of Sch. BP.
else, no change in value of Sn. 14 Of sch. BP
- vii) Sn (15) of sch. BP should be = value at ‘7i’ of OI
if ‘7i’ of OI > Sn 15, then value of ‘7i’ of OI to be taken at Sn 15 of Sch. BP.
else, no change in value of Sn. 15 Of sch. BP
- viii) Sn 16 should be = 8 AH of sch. OI.
If ‘8 AH of sch. OI’ > Sn 16, then value of ‘8 AH of sch. OI’ to be taken at Sn 16. else, no change in value of Sn. 16 Of sch. BP
- ix) Sn 17 of sch. BP should be = value of ‘9f of OI’.

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If value of '9f of OI' > value of Sn 17 of sch. BP, then value of '9f of OI' to be taken at Sn. 17.
else, no change in value of Sn. 17Of sch. BP

x) Sn 18 of sch. BP should be = value of ' 11 g OI '

If value of ' 11 g OI ' > Sn. 18, then value of ' 11 g OI ' to be taken at Sn. 18. else, no change in value of Sn. 18Of sch. BP

xi) Sn. 24= (14+15+16+17+18+19+20+21+22+23).....

values of 14 to 23 can not be(-ve) .ignore, if -ve.

xii) Sn 26 should be = col. vii(4) of sch. ESR

If value of col. vii(4) of sch. ESR < Sn. 26, then value of col. vii(4) of sch. ESR to be taken for Sn. 26. else, no change in Sn. 26.

xiii) Sn. 27= col. 8B of OI.

If value of 'col. 8B of OI' < Sn. 27, then value of ' col. 8B of OI.' to be taken for Sn. 27.else, no change in Sn. 27.

xiv) Sn. 28 should be =col. '10g of OI '

if value of col. '10g of OI ' < value of Sn. 28, then value of col. '10g of OI ' to be taken for Sn. 28. else, no change in Sn. 28.

xv) Sn. 29 (c) = 29b-29a.....

xvi) Sn. 31= 25+26+27+28+29c+30.....

xvii) following can not be -ve. If so, to be taken as zero.

7,8,9,12,14,15,16,17,18,19,20,21,22,23,24,25,26,27,28,29,30,31.

xviii) Sn. 32= 13+24-31.....

ixx) Sn 33(xii) = \sum (33i to 33xi)

Following values can not be -ve , if so to be taken as zero.

33i, 33ii,33iii,33iv,33v,33vi,33vii, 33viii,33ix, 33x.

xx) Sn. 34= 32 +33(xii)....

xxi) Sn. 35i = Sn 6 of sch. 10A

If Sn 6 of sch. 10A < Sn. 35i, value of Sn 6 of sch. 10A to be taken for Sn. 35i. else, no change in 35i.

xxii) Sn. 35ii = Sn ' d of sch. 10AA'

If Sn 'd' of sch. 10A < Sn. 35ii, value of Sn 'd' of sch. 10AA to be taken for Sn. 35ii. else, no change in 35ii.

xxiii) Sn. 36= 34-35v.....

xxiv) Sn. B41 = 38+39-40.....

xxii) Sn. 'C' = A37+ B41

Logic of Schedule Depreciation on Plant and Machinery

i) Values in row # 6= (3+4-5) for each % rate column....

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- li). Col. # 10= rate * values in row no. 6.....
- iii). Values in row no. 9= (7-8) for each % rate....
- iv) col. # 11= rate * values in row no. 9.....
- v) Sn. 14 = (10+11+12+13)
- vi) Values in col.10,11,12,13 can not be -ve, if so , take it to be zero.
- vii) Value in col. 16 can not be -ve.
Col. # 16 , if ≥ 0 , then $= (5+8-3-4-15)$
- Viii) Value in col. 17= $(6+9-14)$
Value of 14 can not be $>$ total of $(6+9)$. If so, it should be made equal to sum of $(6+9)$.

Logic of Schedule Depreciation on other assets

- i) Values in row #6= $(3+4-5)$ for each % rate column.
- ii) Values in row #9= $(7-8)$ for each % rate column.
- iii) Values in row #10= rate * value in row #6.....
- iv) Values in row #11= rate * value in row #9.....
- v) Value in col.14= $(10+11+12+13+14)$
-values of 10,11,12,13 &14 can not be (-ve) . if so, to be taken as zero.
- vi) Values in col. 16 can not be (-ve).
Col. 16 , if -ve, to be taken as zero.
Col 16, if ≥ 0 , then it should be $= (5+8-3-4-7-15)$
Values of 5,8,3,4,7,15 should not be -ve.
- vii) Value in col 17 = $(6+9-14)$
Value of 14 can not be $>$ $(6+9)$. If so, it should be taken as $(6+9)$.

Logic of Schedule Summary of depreciation on assets

- i) Sn. 1 a = $(14i)$ of DPM.....
- ii) Sn 1 b= 14ii of DPM.....
- iii) Sn 1 c= 14iii of DPM.....
- iv) Sn 1 d= 14iv of DPM.....
- v) Sn 1 e= 14v of DPM.....
- vi) Sn 1 f= 14vi of DPM.....
- vii) Sn 1 g= 14vii of DPM.....
- viii) Sn 1 h = $(1 a+1 b+1 c+1d+1e+1f +1g)$
- ix) Sn. 2a = $(14i)$ of DOA.....
- x) Sn. 2b= $(14ii)$ of DOA.....
- xi) Sn. 2c= $(14iii)$ of DOA.....
- xii) Sn 2 d= $(2a+2b+2c)$
- xiii) 2a, 2b, 2c can not be < 0 , if so, take it to be zero.

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xiv) Sn. 3= 14 iv of DOA.....

xv) Sn 4 = 14 v of DOA

xvi) Sn. 5 = 14 vi of DOA.....

xvii) Sn 6 = (1h +2d +3+4+5).....

1h, 2d, 3,4,5 >=0, no -ve values.

Logic of Schedule Deemed Capital Gains on sale of depreciable assets

i) Sn. 1a =col 16i of DPM

ii) Sn. 1b =col 16 ii of DPM

iii) Sn. 1c =col 16 iii of DPM

iv) Sn. 1d =col 16 iv of DPM

v) Sn. 1e = col 16 v of DPM

vi) Sn. 1f = col 16 vi of DPM

vii) Sn. 1g = col 16 vii of DPM

viii) Sn. 1h= (1a+1b+1c+1d+1e+1f+1g).....

ix) Sn. 1h can not be negative.

x) Sn. 2a = col 16 i of DOA

xi) Sn. 2b = col 16 ii of DOA

xii) Sn. 2c = col 16 iii of DOA

xiii) Sn. 2d = (2a + 2b + 2c).....

xiv) Sn 2d can not be negative.

xv) Sn. 3 = col 16iv of DOA

xvi) Sn. 4= col 16v of DOA

xvii) Sn 5= col 16vi of DOA

xviii) Sn. 6 = (1h + 2d + 3 + 4 + 5).....

xix) Sn. 6 can not be negative. If negative, take nil.

Logic of Schedule Deduction under section 35(ESR)

i) Sn. 2 can not be negative. If negative, take nil.

ii) Sn. 3 can not be negative. If negative, take nil.

iii) Sn. 4 = col 3 - col 2.....

iv) Sn. 4 can not be negative. If negative, take nil.

Logic of Schedule A short term capital gain

i) Sn. 1(a) can not be negative. If negative, take nil.

ii) Sn. 1(b) can be either positive or negative.

iii) Sn. 1c = (1a - 1b).....

iv) Sn. 1c may be either positive or negative.

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- v) Sn. 1d can not be negative. If negative, take nil. Further if 1c is negative and 1d is positive, 1d should be taken as nil.
- vi) Sn. 1e = (1c – 1d).....
- vii) Sn 1e may be negative or positive.
- viii) Sn 2 may be positive or negative.
- ix) Sn 3a can not be negative. If negative, take nil.
- x) Sn 3bi, 3bii and 3biii can not be negative. If neg, take nil.
- xi) Sn 3b iv = (3b i + 3b ii + 3b iii).....
- xii) Sn 3c = (3a – 3b iv).....
- xiii) Sn 3c can be positive or negative.
- xiv) Sn 3d can not be negative. If negative, take nil.
- xv) Sn 3e can not be negative. If negative, take nil.
- xvi) Sn 3e shall be taken as nil, if (3c + 3d) is negative.
- xvii) Sn 3f = (3c + 3d – 3e).....
- xviii) Sn 4 = col 6 of DCG.....
- xix) Sn 5 can not be negative. If negative , take nil.
- xx) Sn 6 = (1e + 2 + 3e + 4 + 5).....
- xxi) Sn 7 can be positive or negative.
- xxii) Sn 8 = (6 – 7).....
- xxiii) Sn 8 may be pos or neg.

Logic of Schedule A longrm capital gain

- i) Sn. 1a can not be negative. If negative, take nil.
- ii) 1b can be either pos or neg
- iii) 1c can be either pos or neg
- iv) 1d can not be neg. If 1c is neg, then 1d should be taken as nil.
- v) 1e = (1c – 1d).....
- vi) Sn 2 can be either pos or neg.
- vii) Sn 3a can not be negative. If negative, take nil.
- viii) Sn 3bi, 3bii and 3biii can not be negative. If negative, take nil.
- ix) Sn 3b iv = (3b i + 3b ii + 3b iii).....
- x) Sn 3c = (3a – 3b iv).....
- xi) Sn 3c can be positive or negative.
- xii) Sn 3d can not be negative. If negative, take nil.
- xiii) If 3c is negative, 3d should be taken as nil.
- xiv) Sn 3e = (3c – 3d).....
- xv) Sn 3e can be pos or neg.

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- xvi) Sn 4a can not be negative. If negative, take nil.
- xvii) Sn 4bi, 4bii and 4biii can not be negative. If negative, take nil.
- xviii) $Sn\ 4b\ iv = (4b\ i + 4b\ ii + 4b\ iii)$
- xix) $Sn\ 4c = (4a - 4b\ iv)$
- xx) Sn 4c can be positive or negative.
- xxi) Sn 4d can not be negative. If negative, take nil.
- xxii) If 4c is negative, 4d should be taken as nil.
- xxiii) $Sn\ 4e = (4c - 4d)$
- xxiv) Sn 4e can be pos or neg.
- xxv) Sn 5 can not be negative. If negative, take nil.
- xxvi) $Sn\ 6 = (1e + 2 + 3e + 4e + 5)$
- xxvii) $Sn\ C = (A\ 8 + B\ 6)$
- xxviii) If no information provided in Sn D, then the whole amount of capital gains should be taken as if accrued in first quarter.

Logic of Schedule Income from other sources

- i) 1a, 1b, 1c and 1d can not be negative. If negative, take nil.
- ii) $1e = (1a + 1b + 1c + 1d)$
- iii) 1e can not be negative. If negative, take nil.
- iv) 1f i and 1f ii can not be negative. If negative, take nil.
- v) $1f\ iii = (1f\ i + 1f\ ii)$
- vi) $1g = (1e - 1f\ iii)$
- vii) 1g can be pos or neg.
- viii) Sn 2 can not be negative. If negative, take nil.
- ix) $Sn\ 3 = (1g + 2)$
- x) Sn 3 can be pos or neg
- xi) Sn 4a can not be negative. If negative, take nil.
- xii) Sn 4b can not be negative. If negative, take nil.
- xiii) $Sn\ 4c = (4a - 4b)$
- xiv) Sn 4c can be pos or neg
- xv) $Sn\ 5 = (1g + 2 + 3 + 4c)$
- xvi) Sn 5 can be pos or neg

Logic of Schedule Details of Income after Set off of current year losses

- i) columns 1i to 1vi can not be negative. If negative, take nil.
- ii) Columns 2i and 2ii to 2vi should not be negative. If negative, take nil. Column 2ii should be nil.

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- iii) Columns 2i to 2vi should be less than or equal to columns 1i to 1vi respectively. If more, restrict to the values of column 1.
- iv) Col 2vii = (2i + 2ii + 2iii + 2iv + 2v + 2vi).....
- v) Column 2viii = (4c of sch HP – col 2vii).....
- vi) Col 2vii can not exceed 4c of sch HP.
- vii) Columns 3ii, 3iv, 3v and 3vi should not be negative. If negative, take nil. Column 3i and col 3iii should be nil.
- viii) Columns 3i to 3vi should be less than or equal to columns 1i to 1vi respectively. If more, restrict to figures of column 1.
- ix) Col 3vii = (3i + 3ii + 3iii + 3iv + 3v + 3vi).....
- x) Column 3viii = (A37 of sch BP – col 3vii).....
- xi) Col 3vii can not exceed A37 of sch BP.
- xii) Columns 4i to 4v should not be negative. If negative, take nil. Column 4vi should be nil.
- xiii) Columns 4i to 4vi should be less than or equal to columns 1i to 1vi respectively. If more, restrict to column 1.
- xiv) Col 4vii = (4i + 4ii + 4iii + 4iv + 4v + 4vi).....
- xv) Column 4viii = (3 of sch OS – col 4vii).....
- xvi) Col 4vii can not exceed 3 of sch OS.
- xvii) Col 5 = (col 1 – col 2- col 3- col 4).....
- xviii) Col 5 can not be negative. If negative, take nil.

Logic of Schedule Details of Income after Set off of Brought Forward Losses of earlier years

- i) col 1 is same as col 5 of CYLA.
- ii) Columns 2i to 2vi should be less than or equal to columns 1i to 1vi respectively. If more, restrict to figures of column 1.
- iii) Col 2vii = (2i + 2ii + 2iii + 2iv + 2v + 2vi).....
- iv) Columns 2i to 2vii can not be negative. If negative, take nil.
- v) Columns 3i to 3vi should be less than or equal to columns 1i to 1vi respectively. If more, restrict to figures of column 1.
- vi) Col 3vii = (3i + 3ii + 3iii + 3iv + 3v + 3vi).....
- vii) Columns 3i to 3vii can not be negative. If negative, take nil.
- viii) Columns 4i to 4vi should be less than or equal to columns 1i to 1vi respectively. If more, restrict to the figures of column 1.
- ix) Col 4vii = (4i + 4ii + 4iii + 4iv + 4v + 4vi).....
- x) Columns 4i to 4vii can not be negative. If negative, take nil.

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- xi) Col 5 = (col 1 – col 2- col 3 – col 4).....
- xii) Col 5 can not be negative. If negative, take nil.
- xiii) Col 5 viii = (5i + 5ii + 5iii + 5iv + 5v + 5vi)...
- xiv) The order of set off of losses should be first column 2, then column 3 followed by column 4.

Logic of Schedule Details of Losses to be carried forward to future years

- i) first four cells under ‘loss from speculative business’ and ‘from owning race horses’ should be nil.
- ii) All the fields are either 0 or positive. If negative, make it nil.
- iii) Sn ix = (i + ii + iii + iv + v + vi + vii + viii).....
- iv) Sn xii = (ix – x + xi).....

Logic of Schedule Details Deduction under section 10A

- i) 1a to 1e can not be negative. If negative, take nil.
- ii) 1f = (1a + 1b + 1c + 1d + 1e).....
- iii) 2a to 2c can not be negative. If negative, take nil.
- iv) 2f = (2a + 2b + 2c + 2d + 2e).....
- v) 3a to 3c can not be negative. If negative, take nil.
- vi) 3f = (3a + 3b + 3c + 3d + 3e).....
- vii) 4a to 4c can not be negative. If negative, take nil.
- viii) 4f = (4a + 4b + 4c + 4d + 4e).....
- ix) 5a to 5c can not be negative. If, negative, take nil.
- x) 5f = (5a + 5b + 5c + 5d + 5e).....
- xi) Sn 6 = (1f + 2f + 3f + 4f + 5f).....

Logic of Schedule Details Deduction under section 10AA

- i) a to c can not be negative.If negative, take nil.
- ii) f = (a + b + c +d + e).....

Logic of Schedule Details Deduction under section 10B

- i) a to e can not be negative. If negative, take nil.
- ii) f = (a + b + c + d + e).....
- iii) ‘f should be nil if return is filed after due date. If original return, then f should be nil if return is filed after due date, otherwise it should be non negative. If negative, take nil.In case of revised return, check if original was filed in time or not. If yes, it should be non negative, otherwise take nil.

Logic of Schedule Details Deduction under section 10B

- i) a to e can not be negative. If negative, take nil.

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- ii) $f = (a + b + c + d + e)$

Logic of Schedule Details of donations entitled for deduction under section 80G

- i) A_i to A_v can not be negative. If negative, take nil.
- ii) $A_{vi} = (A_i + A_{ii} + A_{iii} + A_{iv} + A_v + A_{vi})$
- iii) $B_{vi} = (B_i + B_{ii} + B_{iii} + B_{iv} + B_v + B_{vi})$
 B_i to B_v can not be negative. If negative, take nil.
- iv) $C_{vi} = (C_i + C_{ii} + C_{iii} + C_{iv} + C_v + C_{vi})$
 C_i to C_v can not be negative. If negative, take nil.
- v) $D = (A_{vi} + B_{vi} + C_{vi})$

Logic of Schedule Details Deductions under section 80-IA

- i) a to e can not be negative. If negative, take nil.
- ii) $f = (a + b + c + d + e)$
- iii) f should be nil if return is filed after due date. If original return, then f should be nil if return is filed after due date, otherwise it should be non negative. If negative, take nil. In case of revised return, check if original was filed in time or not. If yes, it should be non negative, otherwise take nil.

Logic of Schedule Details Deductions under section 80-IB

- i) a to m can not be negative. If negative, take nil.
- ii) $n = (a + b + c + d + e + f + g + h + i + j + k + l + m)$
- iii) n should be nil if return is filed after due date. If original return, then n should be nil if return is filed after due date, otherwise it should be non negative. If negative, take nil. In case of revised return, check if original was filed in time or not. If yes, it should be non negative, otherwise take nil.

Logic of Schedule Details Deductions under section 80-IC

- i) 1 to $4g$ can not be negative. If negative, take nil.
- ii) $4h = (4a + 4b + 4c + 4d + 4e + 4f + 4g)$
- iii) $5 = (1 + 2 + 3 + 4h)$
- iv) 5 should be nil if return is filed after due date. If original return, then 5 should be nil if return is filed after due date, otherwise it should be non negative. If negative, take nil. In case of revised return, check if original was filed in time or not. If yes, it should be non negative, otherwise take nil.

Logic of Schedule Details Deductions under Chapter VI-A

- i) No field can be negative. If negative, take nil.
- ii) $S_n k = (f \text{ of sch } 80IA)$
- iii) $S_n m = (n \text{ of sch } 80IB)$

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- iv) $S_n = (5 \text{ of sch } 80 \text{ IC}) \dots\dots\dots$
- v) $S_n = \text{sum} (a : r) \dots\dots\dots$
- vi) 80C can not be more than 100000. If more, restrict to 100000.
- vii) 80CCC can not be more than 100000. If more, restrict to 100000.
- viii) $\{80C + 80CCC + 80CCD\} \leq 100000$. If more, restrict to 100000.
- ix) $\{\text{Total deduction under chapter VI A}\} \leq \{\text{GTI} - \text{LTCG} - (\text{STCG u/s } 111\text{A})\}$. If more, restrict to $\{\text{GTI} - \text{LTCG} - (\text{STCG u/s } 111\text{A})\}$.
- x) $80D \leq 15000$. If more restrict to 15000.
- i) $80DD \leq 75000$. If more, restrict to 75000.
- xi) $80DDB \leq 60000$. If more, restrict to 60000.
- xii) $80U \leq 75000$. If more, restrict to 75000.

Logic of Schedule STTC

Details Rebate under section 88E

- i) 1i and 1ii can be pos or neg.
- ii) $1_{iii} = (1i + 1ii) \dots\dots\dots$
- iii) 2 can not be negative. If negative, take nil.
- iv) 3 can not be negative. If negative, take nil.
- v) 4 can not be negative. It can not exceed total tax payable.

Logic of Schedule SPI

- i) the amounts may be pos or neg

Logic of Schedule Details Income chargeable to Income tax at special rates

- i) Income column may be pos or negative.
- ii) Tax column can not be negative. If negative, take nil.
- iii) $S_n = \text{sum} (1_{ii} : 10_{ii}) \dots\dots\dots$

Logic of Schedule IF

- i) Percentage share can not be negative. If negative, take nil.
- ii) "Amount of share in profit" can either be positive or negative.
- iii) "capital balance" can be pos or neg.
- iv) $S_n = (1 + 2 + 3 + 4 + 5) \dots\dots\dots$

Logic of Schedule Details of Exempt Income (Income not to be included in Total Income)

- i) 1 to 6 can be pos or neg.
- ii) $S_n = (1 + 2 + 3 + 4 + 5 + 6) \dots\dots\dots$
- iii) 7 can be pos or neg.

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Logi of Schedule AIR

- i) figures can not be negative. If negative, take nil.

Logic of Schedule Details of Advance Tax and Self Assessment Tax Payments of Income-tax

- i) Amount s can not be negative. If negative, take nil.

Logic of Schedule Details of Tax Deducted at Source on Income [As per Form 16 issued by Employer(s)]

- i) columns 4, 5, 6 and 7 can not be negative. If negative, take nil.
- ii) column 8 can be pos or neg

Logic of Schedule Details of Tax Deducted at Source on Income [As per Form 16 A issued by Deductor(s)]

- i) columns 4, 6 and 7 can not be negative. If negative, take nil.

Logic of Schedule Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]

- i) columns 4, 6 and 7 can not be negative. If negative, take nil.
Logics built up in the Review of Return

Logic of Schedule MAT(New Schedule added for ITR5 and ITR6)

Book profit under section 115JB (3+ 4a to 4h – 5a to 5f)

1. Assign item 42 of Part A-P&L to Profit before tax as shown in the Profit and Loss Account (3)
2. Add Income Tax paid or payable or its provision (other than FBT) (4a)
3. Add Reserve (except reserve under section 33AC) (4b)
4. Add Provisions for unascertained liability (4c)
5. Add Provisions for losses of subsidiary companies (4d)
6. Add Dividend paid or proposed (4e)
7. Add Expenditure related to exempt income under sections 10, 10A, 10B, 11 or 12 [exempt income excludes income exempt under section 10(38)] (4f)
8. Add Depreciation attributable to revaluation of assets (4g)
9. Add Others (4h)
10. Reduce Amount withdrawn from reserve or provisions if credited to Profit and Loss account (5a)
11. Reduce Income exempt under sections 10, 10A, 10B, 11 or 12 [exempt income excludes income exempt under section 10(38)] (5b)

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12. Reduce Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset (5c)
13. Reduce Loss brought forward or unabsorbed depreciation whichever is less (5d)
14. Reduce Profit of sick industrial company till net worth is equal to or exceeds accumulated losses (5e)
15. Reduce Others (5f)

Tax payable under section 115JB

Assign 10% of Book profit under section 115JB (6)] (7)

16. This field should not have negative values. If this field has negative value, system will take it as zero.

Logic of Schedule MATC

Tax under section 115JB in assessment year 2006-07.(1)

No negative values to be entered. If negative value is entered, system will take it as zero.

Tax under other provisions of the Act in assessment year 2006-07.(2)

No negative values to be entered. If negative value is entered, system will take it as zero.

Amount of MAT liability in respect of assessment year 2006-07 available for credit in subsequent assessment years [enter (1 -2) if 1 is greater than 2, otherwise enter 0] (3)

IF (Tax under section 115JB in assessment year 2006-07 > Tax under other provisions of the Act in assessment year 2006-07)

MAT Credit = (Tax paid under section 115JB - Tax paid under other provisions of the Act)

Else

MAT Credit (A.Y.2006-07) = 0

Tax under section 115JB in assessment year 2007-08.(4)

No negative values to be entered. If negative value is entered, system will take it as zero.

Tax under other provisions of the Act in assessment year 2007-08.(5)

No negative values to be entered. If negative value is entered, system will take it as zero.

Amount of tax against which credit in respect of 3 is available [enter (5 - 4) if 5 is greater than 4, otherwise enter 0](6)

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IF (Tax under other provisions of the Act in assessment year 2007-08 > Tax under section 115JB in assessment year 2007-08)

Amount of Tax against which Credit is available = (Tax paid under other provisions of the Act reduce Tax paid under section 115JB)

Else

Amount of Tax against which Credit is available = 0

Amount of tax credit under section 115JAA [lower of 3 and 6] (7)

The Value for Tax Credit u/s 115JAA will be auto calculated by the system.

Balance MAT liability in respect of assessment year 2006-07 available for credit in subsequent assessment years [enter (3 - 7) if 3 is more than 6, otherwise enter 0](8)

IF (Amount of MAT liability in respect of assessment year 2006-07 available for credit in subsequent assessment years (3) > Amount of tax against which credit in respect of 3 is available (6))

Balance MAT liability in respect of assessment year 2006-07 available for credit in subsequent assessment years (8) = (Amount of MAT liability in respect of assessment year 2006-07 available for credit in subsequent assessment years (3) - Amount of Tax Credit utilized under section 115JAA (7))

Else

Balance MAT liability in respect of assessment year 2006-07 available for credit in subsequent assessment years (8) = 0

Amount of MAT liability in respect of assessment year 2007-08 available for credit in subsequent assessment years [enter (4 - 5) if 4 is greater than 5, otherwise enter 0](9)

IF (Tax under section 115JB in assessment year 2007-08 > Tax under other provisions of the Act in assessment year 2007-08)

MAT Credit = (Tax paid under section 115JB - Tax paid under other provisions of the Act)

Else

MAT Credit (A.Y. 2007-08) = 0

Logic of Schedule DDT

Additional Income Tax payable on dividend declared, distributed or paid (3)

The Value for this field will be auto calculated by the system = (Amount of any dividend declared, distributed or paid * 12.5%)

Total Tax payable (4d) = (4a - 4b - 4c)

The Value for this field will be auto calculated by the system =

- a. Additional Income Tax payable on dividend declared, distributed or paid (4a)
- b. Add Surcharge on 4a @ 10% (4b)
- c. Add Education cess on (4a +b) @ 2% (4c)

Additional income-tax Add interest payable (4d + 5) [6]

The Value for this field will be auto calculated by the system =

- a. Total Tax payable (4d)
- b. Add Interest payable under section 115P (5)

This field should not have negative values. If this field has negative value, system will take it as zero.

Tax and interest paid (Total of v Schedule DDTP) [7]

The Value for Total Tax and interest paid will be auto calculated by the system and displayed besides the Assessee provided value.

Net payable/ refundable [8]

IF (Total liability (6) > Taxes and interest paid (7))

Amount payable = (Total liability - Taxes and interest paid)

Else

Amount payable =0

IF (Taxes and interest paid (7) > Total liability (6))

Amount Refundable = (Taxes and interest paid - Total liability)

Else

Amount Refundable = 0

Logic of Schedule FBT

1. Free or concessional tickets provided for private journeys of employees or their family members (the value in column ii shall be the cost of the ticket to the general public as reduced by the amount, if any, paid by or recovered from the employee)

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2. Contribution to an approved superannuation fund for employees (in excess of one lakh rupees in respect of each employee)
3. Entertainment
4.
 - a. Hospitality in the business other than business referred to in 4b or 4c or 4d
 - b. Hospitality in the business of hotel
 - c. Hospitality in the business of carriage of passengers or goods by aircraft
 - d. Hospitality in the business of carriage of passengers or goods by ship
5. Conference (other than fee for participation by the employees in any conference)
6. Sales promotion including publicity (excluding any expenditure on advertisement referred to in proviso to section 115WB(2)(D))
7. Employees welfare
8.
 - a. Conveyance, in the business other than the business referred to in 8b or 8c or 8d
 - b. Conveyance, in business of construction
 - c. Conveyance in the business of manufacture or production of pharmaceuticals
 - d. Conveyance in the business of manufacture or production of computer software
9.
 - a. Use of hotel, boarding and lodging facilities in the business other than the business referred to in 9b or 9c or 9d or 9e
 - b. Use of hotel, boarding and lodging facilities in the business of manufacture or production of pharmaceuticals
 - c. Use of hotel, boarding and lodging facilities in the business of manufacture or production of computer software
 - d. Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by aircraft
 - e. Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by ship
10.
 - a. Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by motor car
 - b. Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business of carriage of passengers or goods by motor car

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11. Repair, running (including fuel) and maintenance of aircrafts and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by aircraft
12. Use of telephone (including mobile phone) other than expenditure on leased telephone lines
13. Maintenance of any accommodation in the nature of guest house other than accommodation used for training purposes
14. Festival celebrations
15. Use of health club and similar facilities
16. Use of any other club facilities
17. Gifts
18. Scholarships
19. Tour and Travel (including foreign travel)
20. Value of fringe benefits (total of Column iv)
21. If answer to '1' of Schedule-FBI is no, value of fringe benefits (same as 20iv)
22. If answer to '2' of Schedule-FBI is yes, value of fringe benefits (same as 20iv)
23. If answer to '2' of Schedule-FBI is no, value of fringe benefits (20iv x 3a of Schedule-FBI ÷ 3c of Schedule-FBI) Value of fringe benefits(21iv or 22iv or 23iv as the case may be)
24. If 1 = yes and 2 = yes then
Value of Taxable fringe benefits: = Total of Value of Fringe Benefits.
25. If 1 = yes and 2 = No then
Value of Taxable fringe benefits: = 3a/3b * Total of Value of Fringe Benefits.

(Value of Taxable fringe Benefits: = (Number of employees based in India /
Number of employees based outside India) * Total of Value of Fringe Benefits.)
26. If 1 = NO then
DISABLE (2)

Navigate to (3) total number of Employees

Value of Taxable fringe benefits: = Total of Value of Fringe Benefits.

Logic of Schedule FBT

Details of payment of Fringe Benefit Tax

Amount (Rs) cannot be negative. If this field has negative value, system will take it as zero.

Logic of Schedule DDTP

Details of payment of Dividend Distribution Tax

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Amount (Rs) cannot be negative. If this field has negative value, system will take it as zero.

Sum of Dividend Distribution Tax

If (Date of Declaration of Distribution or Payment of any Dividend profits of Domestic Company (1 DDT Sch.)) > 14 days of (Date of Deposit (DDTP Sch.)) Then
Tax & Interest paid: = (Total of Amount Submitted (v of DDTP)) + Additional tax of 1% Per Month to be charged on the (Total of Amount Submitted (v of DDTP)).

General Conditions

- 1) If quarterly breakup of capital gains is not given, entire capital gains should be taken in the first quarter for the computation of interest u/s 234C.
- 2) If LTCG is less than 0, it can not be set off against STCG.
- 3) If STCG is less than 0, it can be set off against LTCG.
- 4) If original return is belated, i.e. filed after due date, the revised return is to be treated as invalid.
- 5) For AY 2007-08, if original return is in time, then revised return can not be filed after 31/03/2009. If so, treat it as invalid. No processing should be allowed.
- 6) Revised return should be processed only if original return is entered.
- 7) Facility to view data entry screen from computation screen should be provided, so that if there is any difference in computation, the user may directly access data entry screen.
- 8) Facility to take print out of return/ schedule is provided from which screen.